

South Country Central School District

Expenditure Review Administration, Transportation & Unallocated (1000, 5000 & 9000 Budget Codes)



South Country CSD

BUDGET DEVELOPMENT CALENDAR

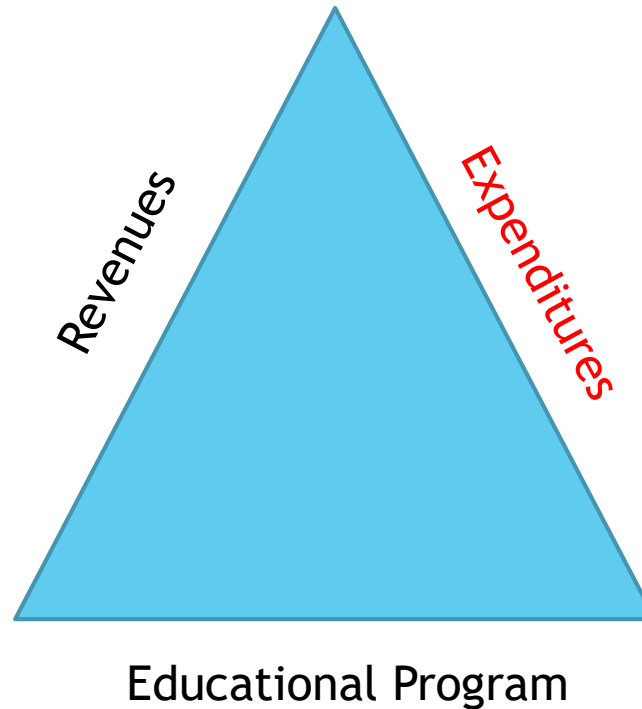
Date	Action
November 2021	Distribute budget packages to Principals and Directors with budget parameters and deadlines.
December 2021	Cabinet reviews and meets with Principals and Directors to review preliminary budget requests.
January 19, 2022	Present initial budget planning with reserve and fund balance 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.

Expenditure Review

Administration,
Transportation
& Unallocated
Budget Codes

WHAT WE WILL COVER TODAY

- ▶ Administration Budget
- ▶ Transportation Budget
- ▶ Unallocated Budget
 - ▶ Benefits
 - ▶ Debt Service
 - ▶ Interfund Transfers
- ▶ Revenues
 - ▶ Tax Rate Estimates



ADMINISTRATION – 1000 BUDGET CODES

- ▶ Board of Education
- ▶ District Clerk
- ▶ Annual Budget Vote and Trustee Election
- ▶ Central Administration
 - ▶ Superintendent
 - ▶ Business
 - ▶ Audit
 - ▶ Purchasing
 - ▶ Legal
 - ▶ Human Resources
 - ▶ Public Relations
 - ▶ Facilities – Operations & Maintenance
 - ▶ Mail
 - ▶ Administrative Technology
 - ▶ Insurance – Property & Casualty
 - ▶ Association Dues
 - ▶ BOCES Administrative & Facility Fees

BOARD OF EDUCATION

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1010.475-00	CONFERENCE AND TRAVEL - BD OF ED	3,800	3,500	3,500
A 1010.490-00	BOCES - SVCS BOARD OF ED	1,000	1,000	1,000
A 1010.501-00	SUPPLIES - BD OF ED	1,100	1,100	1,100
1010	BOARD OF EDUCATION *	5,900	5,600	5,600

DISTRICT CLERK

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1040.160-00	SAL DISTRICT CLERK DW	32,766	31,812	31,189
A 1040.501-00	SUPPLIES - DISTRICT CLERK	1,000	1,000	1,000
1040	DISTRICT CLERK *	33,766	32,812	32,189

ANNUAL BUDGET & TRUSTEE ELECTION

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1060.433-00	RENTAL OF MACHINES - ELECTION	7,500	7,500	7,500
A 1060.449-00	SAL - ELECTIONS	8,000	8,000	8,000
A 1060.472-00	ADVERTISING - ELECTIONS	10,000	9,300	8,000
A 1060.490-00	BOCES - ELECTIONS VTR REGIS	18,000	18,000	18,000
A 1060.501-00	SUPPLIES - ELECTIONS	7,000	7,000	7,000
1060	ANNUAL VOTE & TRUSTEE ELECTION *	50,500	49,800	48,500

SUPERINTENDENT

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1240.150-00	SAL SUPERINTENDENT DW	225,000	275,000	250,000
A 1240.153-00	CAR ALLOWANCE	6,000	6,000	
A 1240.160-00	SAL CLER OFFICE OF SUPT OF SCHOOLS	128,744	120,751	116,560
A 1240.475-00	CONFERENCE EXPENSE - SUPT OF SCHOOLS	4,200	4,200	4,200
A 1240.501-00	SUPPLIES - SUPT OF SCHOOLS	6,500	6,500	6,500
1240	CHIEF SCHOOL ADMINISTRATOR *	370,444	412,451	377,260

BUSINESS

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1310.150-00	SAL ASST SUPT BUSINESS DW	157,359	149,866	148,750
A 1310.160-00	SAL BUSINESS OFFICE STAFF DW	341,805	323,748	313,967
A 1310.200-00	EQUIPMENT	1,200	1,200	1,200
A 1310.400-00	CONTRACT SVCS - BUSINESS OFFICE	53,000	53,000	53,000
A 1310.472-00	ADVERTISING - BUSINESS OFFICE	2,000	2,000	2,000
A 1310.475-00	CONFERENCES	3,000	3,000	3,000
A 1310.490-00	BOCES - BUSINESS ADMIN	52,384	77,562	76,042
A 1310.501-00	SUPPLIES - BUSINESS OFFICE	40,000	40,000	40,000
1310	BUSINESS ADMINISTRATION *	650,748	650,376	637,959

AUDIT

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1320.445-00	AUDITOR (EXTERNAL)	55,600	59,600	58,500
A 1320.446-00	AUDITOR (INTERNAL)	59,000	55,080	54,000
A 1320.447-00	AUDITOR (CLAIMS)	17,500	18,360	18,000
1320	AUDITING *	132,100	133,040	130,500

- External & Internal Audit rates per RFP

TREASURY & PURCHASING

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1325.160-00	SAL DISTRICT TREASURER DW	72,802	70,683	69,638
1325	TREASURER *	72,802	70,683	69,638
A 1345.160-00	SAL PURCHASING AGENT DW	86,667	84,918	81,984
A 1345.490-00	BOCES - PURCHASING SVC	10,574	9,894	9,700
1345	PURCHASING *	97,241	94,812	91,684

LEGAL

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1420.441-00	LEGAL RETAIN GEN COUNSEL	57,783	56,100	55,000
A 1420.442-00	LEGAL OTHER NON-RETAIN GEN	231,132	224,400	220,000
A 1420.443-00	LEGAL NEGOTIATIONS RETAINER	38,873	37,740	37,000
A 1420.444-00	LEGAL NEGOTIATIONS HOURLY	61,800	60,000	60,000
A 1420.445-00	LEGAL BOND COUNSEL	14,420	14,000	13,000
1420	LEGAL *	404,008	392,240	385,000

HUMAN RESOURCES

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1430.150-00	SAL ASST SUPT PERSONNEL	212,109	206,936	203,878
A 1430.160-00	SAL CLER STAFF PERSONNEL DW	223,473	179,431	177,460
A 1430.200-00	EQUIPMENT - PERSONNEL	2,000	1,000	1,000
A 1430.400-00	CONTR SVCS ADV RECRUIT HR	17,000	17,000	14,000
A 1430.475-00	CONF TRVL ASST SUPT HR	1,000	500	500
A 1430.490-00	BOCES - SUBS RECRUIT NIS HR	57,417	85,435	83,759
A 1430.501-00	SUPPLIES - PERSONNEL	5,000	4,750	4,750
1430	PERSONNEL *	517,999	495,052	485,347

- Includes Gang Threat training

PUBLIC RELATIONS

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1480.449-00	CONTR SVCS NWSLTR CLNDR PRINT	15,000	15,000	15,000
A 1480.490-00	BOCES-CONSULTANTS	41,807	41,121	40,314
1480	PUBLIC INFORMATION & SERVICES *	56,807	56,121	55,314

FACILITIES OPERATIONS & MAINTENANCE

Account	Description	2022/23 Proposed Budget	2021/22 Budget	2020/21 Budget
A 1620.150-00	SALARY - OPERATIONS	145,000	121,447	119,068
A 1620.160-00	SAL HOUSEKEEPING CENTRAL	2,676,705	2,648,144	2,663,753
A 1620.160-06	SAL - CENSUS ENUMERATOR		15,000	15,000
A 1620.161-00	SAL - SECURITY DW		1,067,357	981,500
A 1620.161-06	SAL SECURITY OVERTIME		25,000	25,000
A 1620.163-00	SAL CLER DIR BUILDINGS & GNDS DW	99,471	49,201	47,309
A 1620.165-00	SAL SUB-CUSTODIAL DW	200,000	200,000	200,000
A 1620.165-00-9999	SAL SUB-CUSTODIAL COVID			
A 1620.190-00	SAL OVERTIME OPERATIONS	155,250	200,000	170,000
A 1620.190-00-2800	SAL OVERTIME ATHLETICS	41,400		
A 1620.190-00-2900	SAL OVERTIME USE OF FACILITIES	10,350		
A 1620.200-00	EQUIPMENT - B&G	105,000	40,000	
A 1620.449-00	CONTRACT SVC BUILDINGS & GROUNDS	1,800,000	1,600,000	1,600,000
A 1620.454-00	FUEL OIL	148,050	105,000	105,000
A 1620.455-00	WATER SERVICE	45,000	42,000	40,000
A 1620.469-00	CARTAGE	85,000	80,000	77,000
A 1620.474-00	TRAVEL - B&G	5,000	5,000	5,000
A 1620.476-00	NATURAL GAS	670,140	540,000	540,000
A 1620.477-00	ELECTRIC	1,283,267	1,207,212	1,207,212
A 1620.478-00	TELEPHONE SERVICE	30,000	30,000	30,000
A 1620.490-00	BOCES - OP OF PLANT HLT SFTY	21,012	20,400	20,000
A 1620.501-00	MAINTENANCE SUPPLIES - B&G	43,500	13,500	6,000
A 1620.540-00	CUSTODIAL SUPPLIES - DW	462,000	350,000	325,000
A 1620.540-00-9999	CUSTODIAL SUPPLIES - COVID-19	220,000	300,000	
A 1620.550-00	GLASS REPAIR SUPPLIES			5,500
A 1620.560-00	UNIFORMS BUILDINGS & GROUNDS	25,000	21,000	21,000
A 1620.570-00	AUTO PARTS BUILDINGS & GROUNDS	22,950	22,500	20,000
A 1620.571-00	GASOLINE - BUILDINGS & GROUNDS	49,680	31,050	27,000
A 1620.572-00	OIL AND LUBRICANTS BUILDINGS & GROUNDS			2,000
A 1620.573-00	TIRES BUILDINGS & GROUNDS			2,500
1620	OPERATION OF PLANT *	8,343,775	8,733,811	8,254,842
A 1621.160-00	SAL MAINTAINERS DW	346,884	336,028	334,665
1621	MAINTENANCE OF PLANT *	346,884	336,028	334,665

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MOVE to A 1622

FACILITIES OPERATIONS & MAINTENANCE

A.1620.449.00

Abatement & Testing
Building Control Systems
Building Maintenance
Elevator Repair & Inspections
Extermination Services
Fire Alarm Systems
Glass Repair & Replacements
HVAC Repairs
Landscaping Services
Lead Testing
Lock Services
Machine Rental
Oil Tanks Monitoring & Repairs
Plumbing Repairs
Required Annual Inspections
Roof Repairs
Signage
Various Maintenance Projects
Vehicle Maintenance

A.1620.540.00.9999

Cleaning & Disinfecting Machinery
Cups
Dispensers
Gloves
Gowns
Hand Sanitizer
HVAC Filters
Masks
Paper Towels
Shields
Thermometers

A.1620.200.00

Floor Cleaning Machines

SECURITY

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1622.160	SAL RESPONDERS	1,126,400		
A 1622.190-00	SAL OVERTIME RESPONDERS	13,200		
A 1622.190-00-2800	SAL OVERTIME RESPONDERS-ATHLETICS	118,800		
A 1622.200-00	EQUIPMENT	20,000		
A 1622.500-00	MATERIALS & SUPPLIES	15,000		
1622	SECURITY *	1,293,400	0	0

MAIL

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1670.160-00	Courier - Central Mailing	28,671	57,409	53,874
A 1670.473-00	POSTAGE CENT MAILING DW	80,000	80,000	66,000
A 1670.501-00	DUPLICATING SUPPLIES - DW	0	5,000	5,000
1670	CENTRAL PRINTING & MAILING *	108,671	142,409	124,874

ADMINISTRATIVE TECHNOLOGY

		2022/23	2021/22
Account	Description	Proposed Budget	Budget
A 1680.150-00	DIRECTOR OF TECHNOLOGY	148,449	146,255
A 1680.160-00	SAL DATA PROCESS & TECHNOLOGY DW	213,993	187,202
A 1680.190-00	OVERTIME	1,500	
A 1680.200-00	EQPT - DATA PROCESSING	130,000	130,000
A 1680.400-00	CONTRACTUAL AND OTHER	0	25,000
A 1680.449-00	CABLEVISION - INTERNET	130,000	130,000
A 1680.490-00	BOCES - CTRL DATA PROCESSING	1,495,386	1,121,734
A 1680.490-00-9999	IT Boces Covid		
A 1680.490-06	BOCES DW COPY MACHINES	207,341	184,865
A 1680.501-00	SUPPLIES DATA PROCESSING	150,000	120,000
A 1680.501-00-9999	Supplies IT Covid		
1680	CENTRAL DATA PROCESSING *	2,476,669	2,045,056

- Cybersecurity resources
- Chromebook supplies to repair devices

INSURANCE PROPERTY & CASUALTY

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1910.422-00	LIABILITY INSURANCE	581,522	615,735	564,894
A 1910.424-00	OTHER INSURANCE	152,177	173,502	165,240
1910	UNALLOCATED INSURANCE *	733,699	789,237	730,134

- NYSIR has not provided an estimated increase to date

ASSOCIATION DUES

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1920.479-00	SCHOOL ASSOCIATION DUES	25,000	24,480	24,000
1920	SCHOOL ASSOCIATION DUES *	25,000	24,480	24,000

BOCES

ADMINISTRATIVE & FACILITY FEES

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 1981.490-00	BOCES - ADMIN & FACILITY FEES	620,401	604,812	592,952
1981	BOCES ADMINISTRATIVE COSTS *	620,401	604,812	592,952

TRANSPORTATION – 5000 BUDGET CODES

- ▶ Administration
- ▶ Lease
- ▶ Contractual Services
- ▶ Field Trips
- ▶ BOCES

TRANSPORTATION ADMINISTRATION

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 5510.150-00	SAL - ADMIN OF TRANSPORTATION	27,769	30,250	30,250
A 5510.160-00	SAL-CLERICAL	8,648	8,350	8,000
A 5510.161-00	SAL-BUS MONITORS	150,000	249,305	250,000
A 5510.400-00	CONTRACT SVCS	75,000	75,000	75,000
A 5510.440-00	COMPUTERIZED TRANSPORTATI	8,000	8,000	7,000
5510	DISTRICT TRANSPORT-MEDICAID *	269,417	370,905	370,250

TRANSPORTATION LEASE

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 5530.434-00	LEASE OF BUILDING	43,822	43,020	42,172
5530	GARAGE BUILDING *	43,822	43,020	42,172

TRANSPORTATION CONTRACTUAL SERVICES

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 5540.400-00	CONTRACT TRANS - REG SCHOOL	9,498,280	9,533,555	8,787,409
A 5540.401-00	Add'l Coverage - Reg School	30,000	30,000	30,000
5540	CONTRACT TRANSPORT-MEDICAID *	9,528,280	9,563,555	8,817,409

- Big Bus RFP completed for 2019/20 school year – Year 4 of 5
- Van RFP completed for 2020/21 school year - Year 3 of 5

TRANSPORTATION ATHLETICS, FIELD TRIPS & BOCES

Account	Description	2022/23 Proposed Budget	2021/22 Budget	2020/21 Budget
A 5545.401-00	ATHLETICS TRANS BY CONTRACT	351,800	325,000	225,000
A 5545.402-00	FIELD TRIPS	1,200	1,200	1,200
A 5545.403-00	FIELD TRIPS (MUSIC)	18,783	12,500	12,000
A 5545.404-00	FIELD TRIPS (MATH)	4,000	4,000	4,000
5545	*	375,783	342,700	242,200
A 5546.400-01	TRANS STUDENT TRIPS - BRKHVN	3,500	3,500	3,500
A 5546.400-02	TRANS STUDENT TRIPS - CRITZ	2,500	2,500	2,500
A 5546.400-03	TRANS STUDENT TRIPS - FPL	3,100	3,100	3,100
A 5546.400-04	TRANS STUDENT TRIPS - BMS	5,500	5,500	5,500
A 5546.400-05	TRANS STUDENT TRIPS - KS	3,100	3,100	3,100
A 5546.400-07	TRANS STUDENT TRIPS HS	14,500	14,500	10,500
A 5546.499-00-4400	FIELD TRIPS	20,000	20,000	10,000
5546	*	52,200	52,200	38,200
A 5581.490-00	BOCES - TRANS SVCS	31,200	31,200	30,000
5581	TRANSPORTATION FROM BOCES *	31,200	31,200	30,000

CIVIC ACTIVITIES

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 8060.160-00	NONINSTRUCTIONAL SALARIES	10,000		
8060	CIVIC ACTIVITIES *	10,000	0	0

UNALLOCATED – 9000 BUDGET CODES

- ▶ Retirement
 - ▶ Local Employees' Retirement System
 - ▶ Teachers' Retirement System
- ▶ Social Security
- ▶ Workers' Compensation
- ▶ Insurances
 - ▶ Health
 - ▶ Dental
 - ▶ Life
 - ▶ Disability
- ▶ Unemployment
- ▶ Payouts
 - ▶ Terminal Leave
 - ▶ Deferral separations
- ▶ Debt Service
 - ▶ Bonds
 - ▶ TAN

RETIREMENT

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 9010.800-00	EMPLOYEES RETIREMENT	1,166,615	1,546,910	1,441,531
9010	STATE RETIREMENT *	1,166,615	1,546,910	1,441,531
A 9020.800-00	TEACHER RETIREMENT	6,130,476	6,480,896	6,173,586
9020	TEACHERS' RETIREMENT *	6,130,476	6,480,896	6,173,586

SOCIAL SECURITY WORKERS' COMPENSATION LIFE INSURANCE UNEMPLOYMENT

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 9030.800-00	SOCIAL SECURITY	5,080,761	4,942,438	4,868,931
9030	SOCIAL SECURITY *	5,080,761	4,942,438	4,868,931
A 9040.800-00	WORKERS' COMPENSATION	1,000,000	1,000,000	900,000
9040	WORKERS' COMPENSATION *	1,000,000	1,000,000	900,000
A 9045.800-00	LIFE INSURANCE	90,000	87,000	84,297
9045	LIFE INSURANCE *	90,000	87,000	84,297
A 9050.800-00	UNEMPLOYMENT INSURANCE	200,000	200,000	75,000
9050	UNEMPLOYMENT INSURANCE *	200,000	200,000	75,000

INSURANCES

HEALTH, DENTAL & DISABILITY

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 9055.800-00	DISABILITY INSURANCE	70,000	70,000	70,000
9055	DISABILITY INSURANCE *	70,000	70,000	70,000
A 9060.800-00	HEALTH INSURANCE	15,456,123	16,174,250	15,741,732
A 9060.801-00	MEDICARE REIMBURSEMENTS	1,527,274	1,358,400	1,210,000
A 9060.802-00	HEALTH INS OPT OUT	1,603,339	1,461,359	1,405,152
A 9060.803-00	BTAA Health Reimbursement	60,000	60,000	57,000
9060	HOSPITAL, MEDICAL INSURANCE *	18,646,735	19,054,009	18,413,884
A 9070.800-00	DENTAL INSURANCE	643,330	618,587	606,458
9070	DENTAL INSURANCE *	643,330	618,587	606,458

PAYOUTS

TERMINAL LEAVE, DEFERRAL & OTHER

Account	Description	2022/23 Proposed Budget	2021/22 Budget	2020/21 Budget
A 9080.800-00	BTA SICK LV BUYOUT FOR TDA	75,000	75,000	75,000
9080	SICK BUY OUT *	75,000	75,000	75,000
A 9089.800-00	TUITION REIMBURSEMENT	3,000	3,000	3,000
9089	OTHER *	3,000	3,000	3,000
A 9090.800-00	TERMINAL LEAVE PAYOUTS & SL BUYBACKS	1,200,000	1,200,000	450,000
A 9090.801-00	DEFERRAL PAYBACKS	0	90,000	
9090	TERMINAL LEAVE *	1,200,000	1,290,000	450,000

DEBT SERVICE & TRANSFERS

		2022/23	2021/22	2020/21
Account	Description	Proposed Budget	Budget	Budget
A 9711.600-00	SERIAL BONDS PRINCIPAL	5,595,000	5,515,000	5,205,000
A 9711.700-00	SERIAL BONDS INTEREST	1,640,550	1,875,950	2,115,725
9711	*	7,235,550	7,390,950	7,320,725
A 9760.700-00	TAX ANTICIPATION NOTE INT	400,000	300,000	275,000
9760	DEBT SERVICE-TAX ANTICIP NOT *	400,000	300,000	275,000
97	**	7,635,550	7,690,950	7,595,725
A 9901.930-00	Transfer to School Food Service	364,620	300,000	200,000
A 9901.950-00	TRANSFER TO SPECIAL AID F	250,000	250,000	250,000
9901	TRANSFER TO SPECIAL AID *	614,620	550,000	450,000

PROJECTED EXPENDITURES

Preliminary

	2022/23	2021/22	
Description	Proposed Budget	Budget	Difference
ADMINISTRATION	16,340,815	15,068,820	1,271,995
CURRICULUM	75,884,099	76,370,092	(485,993)
TRANSPORTATION	10,300,702	10,403,580	(102,878)
CIVICS	10,000	0	10,000
BENEFITS, DEBT SVC & INTER TRANSFERS	42,556,088	43,608,790	(1,052,702)
TOTALS:	145,091,705	145,451,282	(359,577)

- Reflect Budget Builder Requests
- Amounts Will Change Throughout The Process

THE FINANCIAL CHALLENGE

Preliminary

Proposed Tax Levy is to be determined by Board of Education									
	2021-2022 Budget	Levy @ 7.76%		Levy @ 5.00%		Levy @ 4.00%		Levy @ 2.29%	
		2022-2023 Budget	Change	2022-2023 Budget	Change	2022-2023 Budget	Change	2022-2023 Budget	Change
Allowable Tax Levy Limit	64,349,842	69,343,982	4,994,140	67,567,334	3,217,492	66,923,835	2,573,993	65,823,453	1,473,611
State Aid (excludes Pre-K)	58,407,047	54,249,322	(4,157,725)	54,249,322	(4,157,725)	54,249,322	(4,157,725)	54,249,322	(4,157,725)
PILOTs	7,950,069	8,023,904	73,835	8,023,904	73,835	8,023,904	73,835	8,023,904	73,835
Miscellaneous	1,423,272	1,423,272	-	1,423,272	-	1,423,272	-	1,423,272	-
Federal: CRRSA	2,650,317	3,253,523	603,206	3,253,523	603,206	3,253,523	603,206	3,253,523	603,206
Federal: ARP	3,346,683	1,267,145	(2,079,538)	1,267,145	(2,079,538)	1,267,145	(2,079,538)	1,267,145	(2,079,538)
Designated Fund Balance	4,000,000	4,000,000	-	4,000,000	-	4,000,000	-	4,000,000	-
Reserve: ERS	500,000	500,000	-	500,000	-	500,000	-	500,000	-
Reserve: TRS	750,000	750,000	-	750,000	-	750,000	-	750,000	-
Reserve: Workers Comp	500,000	500,000	-	500,000	-	500,000	-	500,000	-
Reserve: Unemployment	200,000	200,000	-	200,000	-	200,000	-	200,000	-
Reserve: EBALR	800,000	800,000	-	800,000	-	800,000	-	800,000	-
Transfer Debt Service	574,052	0	(574,052)	-	(574,052)	-	(574,052)	-	(574,052)
Total REVENUES	145,451,282	144,311,148	(1,140,134)	142,534,500	(2,916,782)	141,891,001	(3,560,281)	140,790,619	(4,660,663)
Total EXPENDITURES	145,451,282	145,091,705	(359,577)	145,091,705	(359,577)	145,091,705	(359,577)	145,091,705	(359,577)
GAP		(780,557)		(2,557,205)		(3,200,704)		(4,301,086)	
ESTIMATED ANNUAL INC. TO TAXES (Avg. Property)		\$ 409.31		\$ 271.07		\$ 221.00		\$ 135.38	

• Miscellaneous Revenue: Includes Day School Tuition, Health Services, Interest and Earnings, Medicaid Reimbursement, E-Rate, BOCES Refund and Rental Income

TOWN OF BROOKHAVEN SCHOOLS 2020/21 TAX RATES - COMPARED

District	Tax Rate	South Country Average Assessment	Taxes
Bayport-Blue Point Non-Homestead	367.578	2074.18	\$7,624.23
William Floyd UFSD	311.112	2074.18	\$6,453.02
Bayport-Blue Point UFSD	307.221	2074.18	\$6,372.32
Longwood CSD	294.717	2074.18	\$6,112.96
Three Village CSD	288.540	2074.18	\$5,984.84
Eastport-South Manor UFSD	285.492	2074.18	\$5,921.62
Miller Place UFSD	284.324	2074.18	\$5,897.39
Center Moriches UFSD	281.908	2074.18	\$5,847.28
Middle Country CSD	281.538	2074.18	\$5,839.60
East Moriches UFSD	277.867	2074.18	\$5,763.46
Patchogue-Medford UFSD	274.045	2074.18	\$5,684.19
Mount Sinai UFSD	272.388	2074.18	\$5,649.82
Comsewogue UFSD	269.023	2074.18	\$5,580.02
South Country CSD	240.980	2074.18	\$4,998.36
Sachem CSD	223.413	2074.18	\$4,633.99
Riverhead CSD	186.085	2074.18	\$3,859.74
Port Jefferson UFSD	170.186	2074.18	\$3,529.96

LONG RANGE OUTLOOK

Based on revenue and expense assumptions
Subject to change

	Projected									
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Total Revenues and Other Sources	\$137,445,756	\$141,741,136	\$145,627,100	\$151,120,986	\$157,698,922	\$166,052,311	\$174,990,714	\$184,558,263	\$194,802,490	\$205,774,590
	-0.82%	3.13%	2.74%	3.77%	4.35%	5.30%	5.38%	5.47%	5.55%	5.63%
Total Expenditures and Other Uses	\$136,185,137	\$140,269,811	\$144,690,227	\$149,052,486	\$153,414,215	\$155,555,453	\$159,724,855	\$164,866,449	\$170,187,445	\$174,709,391
	2.72%	3.00%	3.15%	3.01%	2.93%	1.40%	2.68%	3.22%	3.23%	2.66%
Surplus (Deficit)	\$1,260,618	\$1,471,326	\$936,872	\$2,068,501	\$4,284,707	\$10,496,858	\$15,265,859	\$19,691,814	\$24,615,045	\$31,065,199
Fund Equity, End of Year	38,452,522	39,923,847	40,860,720	42,929,221	47,213,928	57,710,786	72,976,645	92,668,459	117,283,503	148,348,703

7.76%
Levy Inc.
through
2032

	Projected									
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Total Revenues and Other Sources	\$135,669,700	\$137,962,400	\$139,597,032	\$142,566,979	\$146,322,318	\$151,526,135	\$156,957,222	\$162,626,283	\$168,544,546	\$174,723,784
	-2.10%	1.69%	1.18%	2.13%	2.63%	3.56%	3.58%	3.61%	3.64%	3.67%
Total Expenditures and Other Uses	\$136,185,137	\$140,269,811	\$144,690,227	\$149,052,486	\$153,414,215	\$155,555,453	\$159,724,855	\$164,866,449	\$170,187,445	\$174,709,391
	2.72%	3.00%	3.15%	3.01%	2.93%	1.40%	2.68%	3.22%	3.23%	2.66%
Surplus (Deficit)	(\$515,437)	(\$2,307,410)	(\$5,093,195)	(\$6,485,506)	(\$7,091,897)	(\$4,029,318)	(\$2,767,633)	(\$2,240,166)	(\$1,642,900)	\$14,394
Fund Equity, End of Year	36,676,466	34,369,056	29,275,861	22,790,355	15,698,457	11,669,140	8,901,507	6,661,341	5,018,442	5,032,835

5.00%
Levy Inc.
through
2032

	Projected									
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Total Revenues and Other Sources	\$135,026,202	\$136,617,489	\$137,488,867	\$139,629,558	\$142,485,223	\$146,714,272	\$151,090,534	\$155,619,461	\$160,306,710	\$165,158,158
	-2.56%	1.18%	0.64%	1.56%	2.05%	2.97%	2.98%	3.00%	3.01%	3.03%
Total Expenditures and Other Uses	\$136,185,137	\$140,269,811	\$144,690,227	\$149,052,486	\$153,414,215	\$155,555,453	\$159,724,855	\$164,866,449	\$170,187,445	\$174,709,391
	2.72%	3.00%	3.15%	3.01%	2.93%	1.40%	2.68%	3.22%	3.23%	2.66%
Surplus (Deficit)	(\$1,158,936)	(\$3,652,322)	(\$7,201,360)	(\$9,422,928)	(\$10,928,992)	(\$8,841,182)	(\$8,634,320)	(\$9,246,988)	(\$9,880,735)	(\$9,551,232)
Fund Equity, End of Year	36,032,968	32,380,646	25,179,286	15,756,358	4,827,366	(4,013,816)	(12,648,136)	(21,895,125)	(31,775,859)	(41,327,092)

4.00%
Levy Inc.
through
2032

Fund Equity is managed to ensure compliance with Real Property Tax Law 1318 which limits the amount of unexpended surplus a school district can retain to no more than 4 percent of the next year's budgetary appropriations. Amounts in excess are reserved pursuant to other sections of GML and Ed Law.

BUDGET MEETINGS / PRESENTATIONS

- ▶ ~~January 19, 2022~~
- ▶ ~~February 2, 2022~~
- ▶ ~~February 16, 2022~~
 - ▶ ~~Expenditure estimate~~
 - ▶ ~~Administration (1000), Transportation (5000), Benefit (9000) Codes~~
- ▶ **March 2, 2022**
 - ▶ **Curriculum & Instruction (2000) Codes**
- ▶ March 16, 2022
- ▶ March 30, 2022
- ▶ April 13, 2022
- ▶ May 4, 2022

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