



Board of Education Meeting

Wednesday, February 15, 2023

Budget Presentation Three: Expenditure Review - *Administration, Transportation & Unallocated*

Antonio Santana, Superintendent of Schools

Jennifer Segui, Assistant Superintendent for Finance and Management Services

#clipperPRIDE

Schedule of Budget Meetings and Presentations

~~January 18, 2023~~

- ~~• Review of the Budget Process Long Term Planning~~

~~February 1, 2023~~

- ~~• Tax Cap & Revenue Overview~~

February 15, 2023

- **1000 General Support, Operation & Maintenance, Security, Utilities**
- **5000 Transportation**
- **9000 Employee Benefits, Debt Service, Fund Transfers & Capital Expenditures**

March 8, 2023

- 2000 Curriculum & Instruction

March 22, 2023

- Staffing Analysis

April 5, 2023

- **Expenses and Revenues Update**

April 19, 2023

- Budget Adoption



May 3, 2023

Budget Hearing

May 16, 2023

BUDGET VOTE & ELECTION

Budget Process Timeline

November / December

Initiate conversations with administrators regarding the budget process, including but not limited to procedures, considerations, and the identification of program needs.

December

Provide training to stakeholders (administration / clerical) on new budgeting process, including the use of the district's financial software to increase accuracy and efficiency.

February

Staffing counts as FTEs, (Full Time Equivalent), are due to district office and meetings are held with the administration to discuss staffing and program requests. (Wants versus Needs)

March

Staffing requests are verified through projected enrollment (Elementary and Middle Schools) and course requests (High School)

Staffing requests are verified through projected enrollment (Elementary and Middle Schools) and course requests (High School)

April

School budget is finalized, presented to BOE, and adopted.

May

Budget Hearing and vote is held





Budget Process Quick Recap

Administrative Considerations

1. Assure the budget development process is consistent with Board Priorities.

6. Develop a fiscally responsible budget that aligns with district goals and priorities.

2. Appreciate that public education is a shared responsibility.

3. Establish a budget as a tool for communication and collaboration.

4. Collaborate with stakeholders to develop a budget that reflects the needs of the community.

5. Appreciate both the strengths and weaknesses of the current budget process.

6. Always focus on decreasing costs and increasing revenue through various means.

7. Through transparent communication, build trust and confidence in the budget process.

Budget Process Resources

Internal Auditors: Nawrocki Smith, LLP

External Auditors: Cullen & Danowski, LLP

Financial Advisors: Fiscal Advisors & Marketing, Inc.

Experienced Superintendents (NYSCOSS, SCSSA, ESBOCES)

Experienced Business Officials (ASBO, ESBOCES)

Stakeholder Input

Community Input

Technology and Software

The Budget Process

Decide on a Budgeting Strategy

Roll Over Budget

Fixed Cost Budget

Zero Based Budget

- have each school/program justify its expenditures

Priority Budget

- look at district goals and priorities
- lay out recommendations and costs to reach our objectives

Gather Information

Revenue and Expenditures (Actual versus Budgeted)

Program Needs (Staffing / Equipment / Supplies)

Project Revenue / Expenditures

Calculate Tax Levy

Consult Consult Consult

Propose Budget to the Board of Trustees

#clipperPRIDE



#clipperPRIDE



Long Term Planning

Challenges to be Met - South Country

Inflation and the Tax Cap Calculation

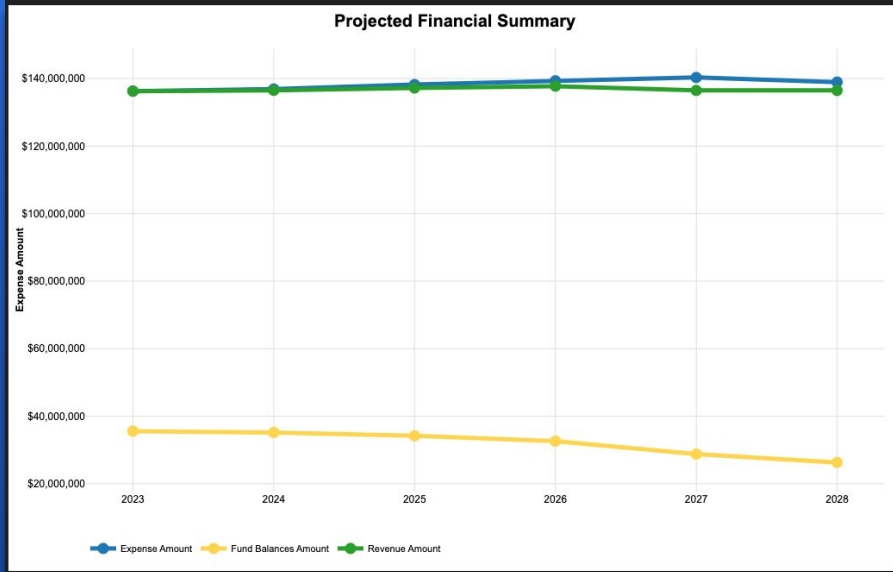
Federal Grants Period End Date

Differential in Building (State) Aid and Bond
Payments



Long Term Planning

Challenges to be Met - *A Quick Recap*



Ongoing review of programs to reduce expenditures.

Use of attrition to reduce salary expenses

Engage in ongoing capital improvement projects, generating revenue in building aid at a 76.2% reimbursement rate.

- Capital Reserve Vote (\$2.6 Million)
- Energy Performance Contract (\$5.6 Million)
- Capital Transfer Budget Line
- Future Bond Proposals

Ongoing exploration of alternative revenue sources. (Donations, Grants, etc)

Strategic use of reserves to the extent possible.

The district uses a five year projection for budget planning purposes as recommended by auditors and financial advisors.

#clipperPRIDE

Tax Cap and Revenue Overview

Quick Recap

Tax Cap:



- What is it?
- Is there a difference between the *tax levy* and the *tax cap*?
- How is it calculated?
- What role does the tax cap play in the budgeting process?

The Tax Cap is based on legislation adopted in 2012 to both protect the taxpayer and enable school districts to be properly funded.

The Tax Cap is based on an eight part formula mandated by the State Comptroller's Office. The formula contains values that are fixed, this calculates the initial tax cap / tax levy limit. Exclusions can also be factored which calculates the tax levy limit with exclusions.

The anticipated tax levy limit for the South Country Central School District including an interfund transfer to capital will be 4.64%.

The anticipated tax levy limit for the South Country Central School District does not represent the anticipated tax levy increase. It simply indicates the limit at which we can approve a budget with a simple majority.

The tax levy limit or tax cap does not factor into the budgeting process. The goal is to propose a tax levy increase that meets the needs of the district without overburdening the taxpayer.

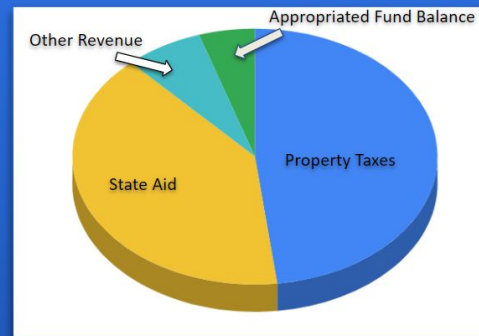
Tax Cap and Revenue Overview

Quick Recap

Revenue:



- What are the different funding sources?
- To what extent does a district have control over its revenue?
- What is our anticipated revenue for the 2023/2024 School year?



Revenue Sources

The Tax Levy -Property Taxes: 48.1%

State Aid: 40.1%

Other Revenue: 6.9%

Appropriated Fund Balance: 5.0%

Expenditure Review - *Administration, Transportation & Unallocated*

Overview of Budget Expenditures Codes 1000, 5000, and 9000

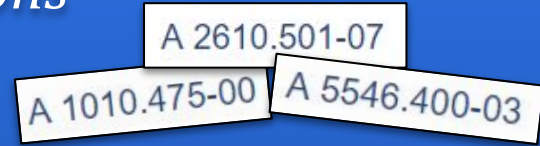
The Essential Questions



What guides school district accounting?



What funds (revenues) are used to pay expenditures?



What do the budget codes mean?

What expenditures are included in the 1000 Code - Administration (*General Support*)
What is the projected budget for administrative expenditures?



What expenditures are included in the 5000 Code - Transportation?
What is the projected budget for expenditures for transportation?

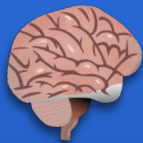
What expenditures are included in the 9000 Code - Unallocated?
What is the projected budget for unallocated expenditures?



School District Accounting - *Budget Codes and Their Meaning*

What guides school district accounting?

Generally Accepted Accounting Principles (GAAP) - Same practice for every public school district.



A little recall: **Revenues** are any funds coming into the district.
Expenditures are any funds leaving the district.

A 2610.501- A 2610.5 A 2610.50 A 2610.501-07

Budget codes signify both the revenue source and associated expenditure in detail.

Revenue Codes (Funds)

Governmental Funds

- General (A)
- School Food Service Programs (C)
- Special Aid (F)
- Capital Projects (H)



Unallocated or Undistributed
Expenditures (9000 Code)



Expenditure Codes (General Fund - A)

- Administrative - *General Support* (1000 - 1999)
- Instruction (2000 - 2999)
- Transportation (5000 - 5999)
- Employee Benefits (9000 - 9099)
- Debt Service (9700 - 9799)
- Interfund Transfers (9900 - 9999)

A 2610.501-07

Budget Codes are nearly Uniform for EVERY School District

- Budget Codes include Functions, Objects, and Locations

A 5546.400-03

School District Accounting - Budget Codes and Their Meaning

Function, Object, and Location Codes

Expenditure Codes (Function)

Administrative - General Support (1000 - 1999)
Instruction (2000 - 2999)
Transportation (5000 - 5999)
Community Service (6000 - 8999)
Employee Benefits (9000 - 9099)
Debt Service (9700 - 9799)
Interfund Transfers (9900 - 9999)

The term **function** refers to the primary classification and description as to purpose (what was the purpose of the expenditure). The first four digits identify the function.



The **object** of the expenditure (the fifth digit in the code) is a secondary classification and identifies the item purchased or service obtained in order to carry out a function.

Expenditure Codes (Object)

Personal Services (.1)
Equipment & Capital Outlay (.2)
Contractual & Other (.4)
Debt Service Principal (.6)
Debt Service Interest (.7)
Employee Benefits (.8)
Interfund Transfers (.9)

Object Codes Expanded

Teacher Salaries K-6 (.12)
Teacher Salaries 7-12 (.13)
Non Instructional Salaries (.16)
Materials and Supplies (.45)
Textbooks (.48)
BOCES Services (.49)

Coding available for use by school districts have specific expanded objects of expenditure depending on the fund.

Location (Program) Codes

The coding of expenditures may be expanded to include more detail (digits) such as department, location and / or activity accounting.

School District Accounting - *Budget Codes and Their Meaning*

Sample Budget Lines

Account	Description	Budget
A 1010.475-00	CONFERENCE AND TRAVEL	\$3,800

A - GENERAL FUND
Fund

1010 - Board of Education
Function

475 - Conference & Travel
Object

00 - District Wide
Location

Account	Description	Budget
A 2610.501-07	LIBRARY SUPPLIES BHS	\$4075.15

A - GENERAL FUND
Fund

2610 - Instruction (Library)
Function

501 - Supplies
Object

07 - High School
Location

Account	Description	Budget
A 5546.400-03	STUDENT TRIPS - FPL	\$3,100

A - GENERAL FUND
Fund

5546 - Transportation (Student Trips)
Function

400 - Contractual Services
Object

03 - Frank P. Long
Location

BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*)

Expenditure Overview

Code 1000 - Administration or General Support are all the expenses association with the general administration of the school district. Code 1000 includes the following functional areas:

Board of Education, District Clerk, and Annual Budget Vote and Election

The Central Administration (Superintendent's Office Staff, Supplies, and Conferences)



The Business Office (Staff, Treasurer, Auditors, Equipment, Supplies, & Contract Services)

Human Resources (Staff, Equipment, Supplies, Conferences, & Contract Services)

Legal and Public Information (Legal Counsel, Public Relations, & Related BOCES Services)

Operations and Maintenance (Staff, Equipment, Utilities, Conferences, & Related BOCES Services)

Central Printing & Data (Staff, Equipment Postage, Copies, Technology, Internet, & Related BOCES Services)

Insurance & Association Costs (Insurance, School Association Dues, & Related BOCES Services)

BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*) *Board of Education (1010), District Clerk (1040), and Elections (1060)*

	Description	2022-23 Budget	2023-24 Proposed
A 1010.475-00	CONFERENCE AND TRAVEL - BD OF ED	3,800.00	4,000.00
A 1010.490-00	BOCES - SVCS BOARD OF ED	1,000.00	1,000.00
A 1010.501-00	SUPPLIES - BD OF ED	1,100.00	1,100.00
A 1040.160-00	SAL DISTRICT CLERK DW	32,766.49	65,532.98
A 1040.501-00	SUPPLIES - DISTRICT CLERK	1,000.00	1,000.00
A 1060.433-00	RENTAL OF MACHINES - ELECTION	7,500.00	7,500.00
A 1060.449-00	SAL - ELECTIONS	8,000.00	8,000.00
A 1060.472-00	ADVERTISING - ELECTIONS	10,000.00	10,000.00
A 1060.490-00	BOCES - ELECTIONS VTR REGIS	18,000.00	18,000.00
A 1060.501-00	SUPPLIES - ELECTIONS	7,000.00	7,000.00
	Sub Total	90,166.49	123,132.98

*District Clerk salary was formerly on two budget lines. The expenditure is included in one line for the proposed budget.

BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*) *Central Administration (1240)*

		2022-23	2023-24
	Description	Budget	Proposed
A 1240.150-00	SAL SUPERINTENDENT DW	225,000.00	225,000.00
A 1240.153-00	CAR ALLOWANCE	6,000.00	6,000.00
A 1240.160-00	SAL CLER OFFICE OF SUPT	128,744.25	95,977.76
A 1240.475-00	CONFERENCE EXPENSE - SUPT	4,200.00	6,500.00
A 1240.501-00	SUPPLIES - SUPT OF SCHOOLS	6,500.00	6,500.00
	Subtotal	370,444.25	339,977.76

*District Clerk salary is budgeted in the 1040 Code as the position is aligned with the Board of Education.

BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*) *Business Office (1310)*

		2022-23	2023-24
	Description	Budget	Proposed
A 1310.150-00	SAL ASST SUPT BUSINESS DW	157,358.95	161,500.00
A 1310.160-00	SAL BUSINESS OFFICE STAFF DW	341,805.23	412,766.50
A 1310.200-00	EQUIPMENT	1,200.00	1,200.00
A 1310.400-00	CONTRACT SVCS - BUSINESS OFFICE	53,000.00	56,000.00
A 1310.472-00	ADVERTISING - BUSINESS OFFICE	2,000.00	1,000.00
A 1310.475-00	CONFERENCES	3,000.00	3,000.00
A 1310.490-00	BOCES - BUSINESS ADMIN	52,384.28	52,384.28
A 1310.501-00	SUPPLIES - BUSINESS OFFICE	40,000.00	30,000.00
	Subtotal	650,748.46	717,850.78

*Assistant Superintendent salary represents a .85 FTE (.15 FTE Budgeted in Transportation (5510) as it is aidable)

*Business Office added a civil service position, Senior Accountant, to increase efficiency.

*Clerical assigned to both Operations and Maintenance and the Business office (1310). Salary reflected in both.

BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*) *Business Office (1320)(1345)*

		2022-23	2023-24
	Description	Budget	Proposed
A 1320.445-00	AUDITOR (EXTERNAL)	55,600.00	55,600.00
A 1320.446-00	AUDITOR (INTERNAL)	59,000.00	59,000.00
A 1320.447-00	AUDITOR (CLAIMS)	17,500.00	17,500.00
A 1325.160-00	SAL DISTRICT TREASURER DW	72,802.42	100,000.00
A 1345.160-00	SAL PURCHASING AGENT DW	86,667.00	86,667.00
A 1345.490-00	BOCES - PURCHASING SVC	10,573.98	10,573.98
	Subtotal	302,143.40	329,340.98

*District Treasurer salary was formerly on two budget lines. The expenditure is included in one line for the proposed budget.

BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*) *Human Resources (1430)*

		2022-23	2023-24
	Description	Budget	Proposed
A 1430.150-00	SAL ASST SUPT PERSONNEL	212,109.22	215,290.87
A 1430.160-00	SAL CLER STAFF PERSONNEL DW	196,601.66	171,855.76
A 1430.200-00	EQUIPMENT - PERSONNEL	2,000.00	2,000.00
A 1430.400-00	CONTR SVCS ADV RECRUIT HR	17,000.00	14,000.00
A 1430.475-00	CONF TRVL ASST SUPT HR	1,000.00	1,500.00
A 1430.490-00	BOCES - SUBS RECRUIT NIS HR	57,417.35	57,417.35
A 1430.501-00	SUPPLIES - PERSONNEL	5,000.00	5,000.00
	Subtotal	491,128.23	467,063.98

* The proposed salary for the assistant superintendent does not represent an increase. The expenditure is the current salary which was adjusted after the 2022-2023 budget was adopted.

* The human resources staff salaries are reduced due to attrition.

BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*) *Legal (1420) and Public Information (1480)*

		2022-23	2023-24
	Description	Budget	Proposed
A 1420.441-00	LEGAL RETAIN GEN COUNSEL	57,783.00	57,783.00
A 1420.442-00	LEGAL OTHER NON-RETAIN GEN	231,132.00	231,132.00
A 1420.443-00	LEGAL NEGOTIATIONS RETAINER	38,873.00	38,873.00
A 1420.444-00	LEGAL NEGOTIATIONS HOURLY	61,800.00	61,800.00
A 1420.445-00	LEGAL BOND COUNSEL	14,420.00	14,420.00
A 1480.449-00	CONTR SVCS NWSLTR CLNDR PRINT	15,000.00	15,000.00
A 1480.490-00	BOCES-CONSULTANTS	41,806.67	41,806.67
	Subtotal	460,814.67	460,814.67

BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*) *Operations and Maintenance (1620 & 1621 Staffing)*

		2022-23	2023-24
	Description	Budget	Proposed
A 1620.150-00	SALARY - OPERATIONS	145,000.00	130,000.00
A 1620.160-00	SAL HOUSEKEEPING CENTRAL	2,617,400.00	2,617,400.00
A 1620.163-00	SAL CLER DIR BUILDINGS & GNDS DW	99,471.00	75,054.50
A 1620.165-00	SAL SUB-CUSTODIAL DW	200,000.00	200,000.00
A 1620.190-00	SAL OVERTIME OPERATIONS	207,100.00	225,600.00
A 1621.160-00	SAL MAINTAINERS DW	346,884.00	346,884.00
	Subtotal	3,615,855.00	3,594,938.50

*Clerical assigned to both operations and Maintenance and the Business office (1310). Salary reflected in both.

BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*) *Operations and Maintenance (1620 & 1621)*

		2022-23	2023-24
	Description	Budget	Proposed
A 1620.200-00	EQUIPMENT - B&G	105,000.00	105,000.00
A 1620.449-00	CONTRACT SVC - B&G	1,800,000.00	2,020,000.00
A 1620.454-00	FUEL OIL	148,050.00	151,011.00
A 1620.455-00	WATER SERVICE	45,000.00	50,000.00
A 1620.469-00	CARTAGE	85,000.00	120,000.00
A 1620.474-00	TRAVEL - B&G	5,000.00	5,000.00
A 1620.476-00	NATURAL GAS	670,140.00	683,543.00
A 1620.477-00	ELECTRIC	1,283,267.00	1,385,928.00
A 1620.478-00	TELEPHONE SERVICE	30,000.00	30,000.00
A 1620.490-00	BOCES - OP OF PLANT HLT SFTY	21,012.00	21,012.00
A 1620.501-00	MAINTENANCE SUPPLIES - B&G	43,500.00	43,500.00
A 1620.540-00	CUSTODIAL SUPPLIES - DW	462,000.00	465,000.00
A 1620.540-00-9999	CUSTODIAL SUPPLIES - COVID-19	220,000.00	0.00
A 1620.560-00	UNIFORMS BUILDINGS & GROUNDS	25,000.00	25,000.00
A 1620.570-00	AUTO PARTS BUILDINGS & GROUNDS	22,950.00	26,000.00
A 1620.571-00	GASOLINE - BUILDINGS & GROUNDS	49,680.00	60,000.00
	Subtotal	5,015,599.00	5,190,994.00

*Increases generally represent inflation and rising energy costs.



BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*)
Safety Officers (1622)

		2022-23	2023-24
	Description	Budget	Proposed
A 1622.160	SAL RESPONDERS	976,400.00	976,400.00
A 1622.190-00	SAL OVERTIME RESPONDERS	13,200.00	13,200.00
A 1622.200-00	EQUIPMENT	20,000.00	15,000.00
A 1622.500-00	SECURITY - MATERIALS & SUPPLIES	15,000.00	10,000.00
	Subtotal	1,024,600.00	1,014,600.00

BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*) *Central Printing & Data (1670 & 1680)*

		2022-23	2023-24
	Description	Budget	Proposed
A 1670.160-00	Courier - Central Mailing	28,670.50	28,670.50
A 1670.473-00	POSTAGE CENT MAILING DW	80,000.00	80,000.00
A 1680.160-00	SAL DATA PROCESS & TECHNOLOGY DW	191,621.00	191,621.00
A 1680.190-00	OVERTIME	1,500.00	1,500.00
A 1680.200-00	EQPT - DATA PROCESSING	130,000.00	120,000.00
A 1680.449-00	CABLEVISION - INTERNET	130,000.00	130,000.00
A 1680.490-00	BOCES - CTRL DATA PROCESSING	1,495,386.26	1,495,386.26
A 1680.490-06	BOCES DW COPY MACHINES	207,341.09	207,341.09
A 1680.501-00	SUPPLIES DATA PROCESSING	150,000.00	143,229.80
	Subtotal	2,414,518.85	2,397,748.65

**BUDGET EXPENDITURES: The 1000 Code - Administration (*General Support*)
*Insurance (1910), Association Costs (1920), & BOCES (1981)***

		2022-23	2023-24
	Description	Budget	Proposed
A 1910.422-00	LIABILITY INSURANCE	581,522.00	581,522.00
A 1910.424-00	OTHER INSURANCE	152,177.00	152,177.00
A 1920.479-00	SCHOOL ASSOCIATION DUES	25,000.00	25,000.00
A 1981.490-00	BOCES - ADMIN & FACILITY FEES	620,401.00	620,401.00
	Sub total	1,379,100.00	1,379,100.00

BUDGET EXPENDITURES: The 5000 Code - Transportation

Expenditure Overview

Code 5000 - Transportation includes budget lines for all student transportation costs, including salaries, contract services, and transportation to district schools, BOCES programs, Special Education Programs, Private Schools, Athletics, and Field Trips.



BUDGET EXPENDITURES: The 5000 Code - Transportation

Transportation Codes 5510, 5530, 5540, 5545, & 5581)

		2022-23	2023-24
	Description	Budget	Proposed
A 5510.150-00	SAL - ADMIN OF TRANSPORTATION	27,769.23	28,500.00
A 5510.160-00	SAL-CLERICAL	8,648.00	8,838.00
A 5510.161-00	SAL-BUS MONITORS	150,000.00	125,000.00
A 5510.400-00	CONTRACT SVCS	75,000.00	5,000.00
A 5510.440-00	COMPUTERIZED TRANSPORTATION	8,000.00	8,800.00
A 5530.434-00	LEASE OF BUILDING	43,822.00	44,698.00
A 5540.400-00	CONTRACT TRANS - REG SCHOOL	9,498,280.00	9,702,493.00
A 5540.401-00	Add'l Coverage - Reg School	30,000.00	30,000.00
A 5545.401-00	ATHLETICS TRANS BY CONTRACT	351,800.00	351,800.00
A 5545.402-00	FIELD TRIPS	1,200.00	0.00
A 5545.403-00	FIELD TRIPS (MUSIC)	18,783.04	22,459.17
A 5545.404-00	FIELD TRIPS (MATH)	4,000.00	1,000.00
A 5546.400-01	STUDENT TRIPS - BRKHVN	3,500.00	3,500.00
A 5546.400-02	STUDENT TRIPS - CRITZ	2,500.00	2,500.00
A 5546.400-03	STUDENT TRIPS - FPL	3,100.00	3,100.00
A 5546.400-04	STUDENT TRIPS - BMS	5,500.00	34,500.00
A 5546.400-05	STUDENT TRIPS - KS	3,100.00	3,100.00
A 5546.400-07	STUDENT TRIPS HS	14,500.00	10,000.00
A 5546.499-00-4400	BOCES - FIELD TRIPS	20,000.00	20,000.00
A 5581.490-00	BOCES - ATHLETICS	31,200.00	31,200.00
	Sub-Total	10,300,702.27	10,436,488.17

*Assistant Superintendent salary represents a .15 FTE as it is aidable (.85 FTE budgeted in the business office 1310)

*Allocated \$29,000 for Frost Valley and Washington DC trips at BMS.



BUDGET EXPENDITURES: The 9000 Code - Unallocated

Expenditure Overview

Code 9000 - Unallocated or Undistributed expenditures essentially mean that these specific codes are not assigned to the function for which it is expended. Code 9000 includes the following:



Governmental Obligations (Retirement Systems, Social Security / Medicare Tax (FICA), Workers' Compensation, and Unemployment Insurance)



Employee Benefits (Life, Disability, Dental, and Health Insurance, Medicare Reimbursements, Insurance Opt Out, Sick Leave Buyouts, Tuition Reimbursements, Terminal Leave Payouts and Sick Leave Buybacks)



Debt Service & Special Aid (Serial Bonds Principal & Interest, Tax & Revenue Anticipation Notes Interest, Transfer to Food Service Fund and Special Aid Fund)



BUDGET EXPENDITURES: The 9000 Code - Unallocated *Governmental Obligations (9010, 9020, 9030, 9040, & 9050)*

		2022-23	2023-24
	Description	Budget	Proposed
A 9010.800-00	EMPLOYEES RETIREMENT	1,160,241.00	1,206,651.00
A 9020.800-00	TEACHER RETIREMENT	6,093,416.96	6,276,220.00
A 9030.800-00	SOCIAL SECURITY	4,996,902.69	5,096,841.00
A 9040.800-00	WORKERS' COMPENSATION	1,000,000.00	1,000,000.00
A 9050.800-00	UNEMPLOYMENT INSURANCE	200,000.00	200,000.00
	Subtotal	13,450,560.65	13,779,712.00

*Increases represent general annual increases in employee entitlements.



BUDGET EXPENDITURES: The 9000 Code - Unallocated *Employee Benefits (9045, 9055, 9060, 9070, 9080, 9089, & 9090)*

		2022-23	2023-24
	Description	Budget	Proposed
A 9045.800-00	LIFE INSURANCE	90,000.00	90,000.00
A 9055.800-00	DISABILITY INSURANCE	70,000.00	70,000.00
A 9060.800-00	HEALTH INSURANCE	15,365,548.11	16,133,826.00
A 9060.801-00	MEDICARE REIMBURSEMENTS	1,527,273.82	1,550,183.00
A 9060.802-00	HEALTH INS OPT OUT	1,603,339.00	1,500,000.00
A 9060.803-00	BTAA Health Reimbursement	60,500.00	60,500.00
A 9070.800-00	DENTAL INSURANCE	643,330.00	643,330.00
A 9080.800-00	BTA SICK LV BUYOUT	75,000.00	0.00
A 9089.800-00	TUITION REIMBURSEMENT	3,000.00	0.00
A 9090.800-00	TERMINAL LEAVE PAYOUTS & SL BUYBACKS	1,200,000.00	1,200,000.00
	Subtotal	20,637,990.93	21,247,839.00

*BTA Sick Leave buyouts will be budgeted in the overall Terminal Leave Payout Line with no impact on the overall budgeted expense.



BUDGET EXPENDITURES: The 9000 Code - Unallocated *Debt Service & Special Aid (9711, 9760, 9901 & 9950)*

		2022-23	2023-24
	Description	Budget	Proposed
A 9711.600-00	SERIAL BONDS PRINCIPAL	5,595,000.00	5,625,000.00
A 9711.700-00	SERIAL BONDS INTEREST	1,640,550.00	1,402,975.00
A 9760.700-00	TAX ANTICIPATION NOTE INT	400,000.00	500,000.00
A 9901.930-00	Transfer to School Food Service	704,227.00	250,000.00
A 9901.950-00	TRANSFER TO SPECIAL AID FUND	250,000.00	250,000.00
A 9950.900-00	TRANSFER TO CAPITAL FUNDS	0.00	1,000,000.00
	Subtotal	8,589,777.00	9,027,975.00

*The Transfer to Capital Funds is a new proposed budget line that enables the district to engage in capital improvement projects on an ongoing basis, generating revenue in the form of building aid.

*The Transfer to School Food Service is reduced because the district now qualifies for Community Eligibility Provision (CPE) - A federal provision that provides free breakfast and lunch to all students.

Expenditure Review - *Administration, Transportation & Unallocated*

Projected Budget Expenditures Codes 1000, 5000, and 9000

	2022-23	2023-24	Percentage
Description	Budget	Proposed	Change
1000s	15,815,118.35	16,015,562.30	1.27%
5000s	10,300,702.27	10,436,488.17	1.32%
9000s	42,678,328.58	44,055,526.00	3.23%
Total	68,794,149.20	70,507,576.47	2.49%

*The total represents approximately fifty percent of the overall budget.

*The percent change only applies to these budget expenditures and not the overall budget.

*The budgeted expenditures are projected and may change prior to the final proposed budget.

*The most substantial increase represents the addition of the interfund transfer line which enables ongoing capital improvement projects that generate revenue in the long run.

Expenditure Review - *Administration, Transportation & Unallocated*

Overview of Budget Expenditures Codes 1000, 5000, and 9000



What guides school district accounting?

GAAP

A Quick Recap



What funds (revenues) are used to pay expenditures?

The General Fund (A)



What expenditures are included in the 1000 Code - Administration (*General Support*) *What is the projected budget for administrative expenditures?*

All costs associated with the general administration and operation of the school district. **1.27% Increase.**



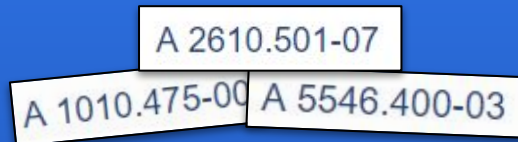
What expenditures are included in the 5000 Code - Transportation? *What is the projected budget for expenditures for transportation?*

All costs associated with transportation, including field trips and athletics. **1.32% Increase.**



What expenditures are included in the 9000 Code - Unallocated? *What is the projected budget for unallocated expenditures?*

All costs associated employee entitlements and benefits, debt and governmental obligations. **3.23% Increase.**



What do the budget codes mean?

Revenue, Function, Object, & Location

Schedule of Budget Meetings and Presentations

~~January 18, 2023~~

- ~~• Review of the Budget Process Long Term Planning~~

~~February 1, 2023~~

- ~~• Tax Cap & Revenue Overview~~

~~February 15, 2023~~

- ~~• 1000 General Support, Operation & Maintenance, Security, Utilities~~
- ~~• 5000 Transportation~~
- ~~• 9000 Employee Benefits, Debt Service, Fund Transfers & Capital Expenditures~~



March 8, 2023

- 2000 Curriculum & Instruction**

March 22, 2023

- Staffing Analysis

April 5, 2023

- Expenses and Revenues Update

April 19, 2023

- Budget Adoption



May 3, 2023

Budget Hearing

May 16, 2023

BUDGET VOTE & ELECTION

#clipperPRIDE



Board of Education Meeting

Wednesday, February 15, 2023

Budget Presentation Three: Expenditure Review - *Administration, Transportation & Unallocated*

Questions?