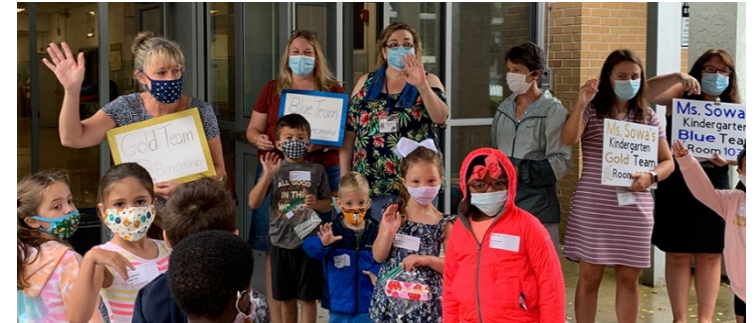


# Budget Workshop

Thursday, February 25, 2021 | 7:30 PM



# Review of Prior Meetings

## February 4, 2021

### Enrollment Projects:

- Enrollment: Historical data and forecasted
- Economic Data and Fiscal Stress Indicators
- State Aid Projections
- Clinton Solar Expenses
- COVID-19 Expenses

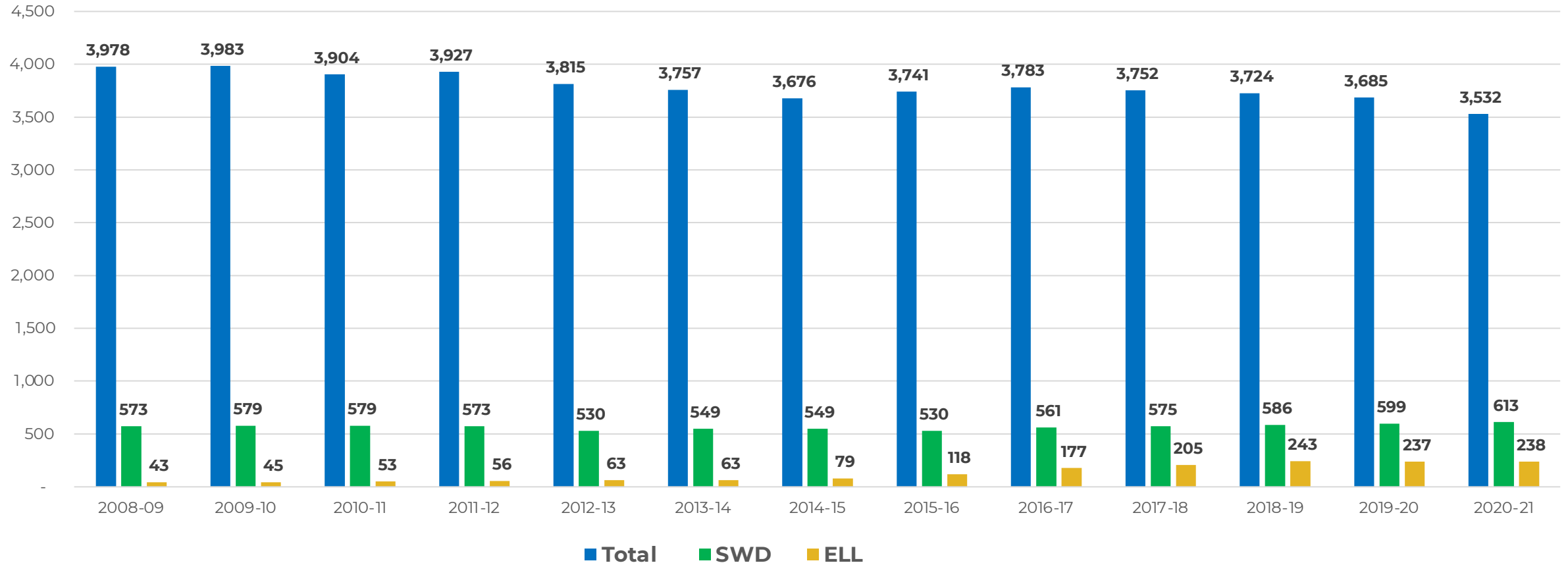
## January 19, 2021 (Changed from 1/14/21)

### Philosophy for Expenditures

- Budget based upon a full return to school
  - Virtual?
  - Added to regular class if needed?
- Keep at 0% increase unless contractual agreements
- Reviewed Fund Balance and 5 Year Projection of Use of Fund Balance
- Preliminary State Aid and Tax Levy Limit

# Total Students - Correction of 2/4 Data

SWD Based on Current Enrollment



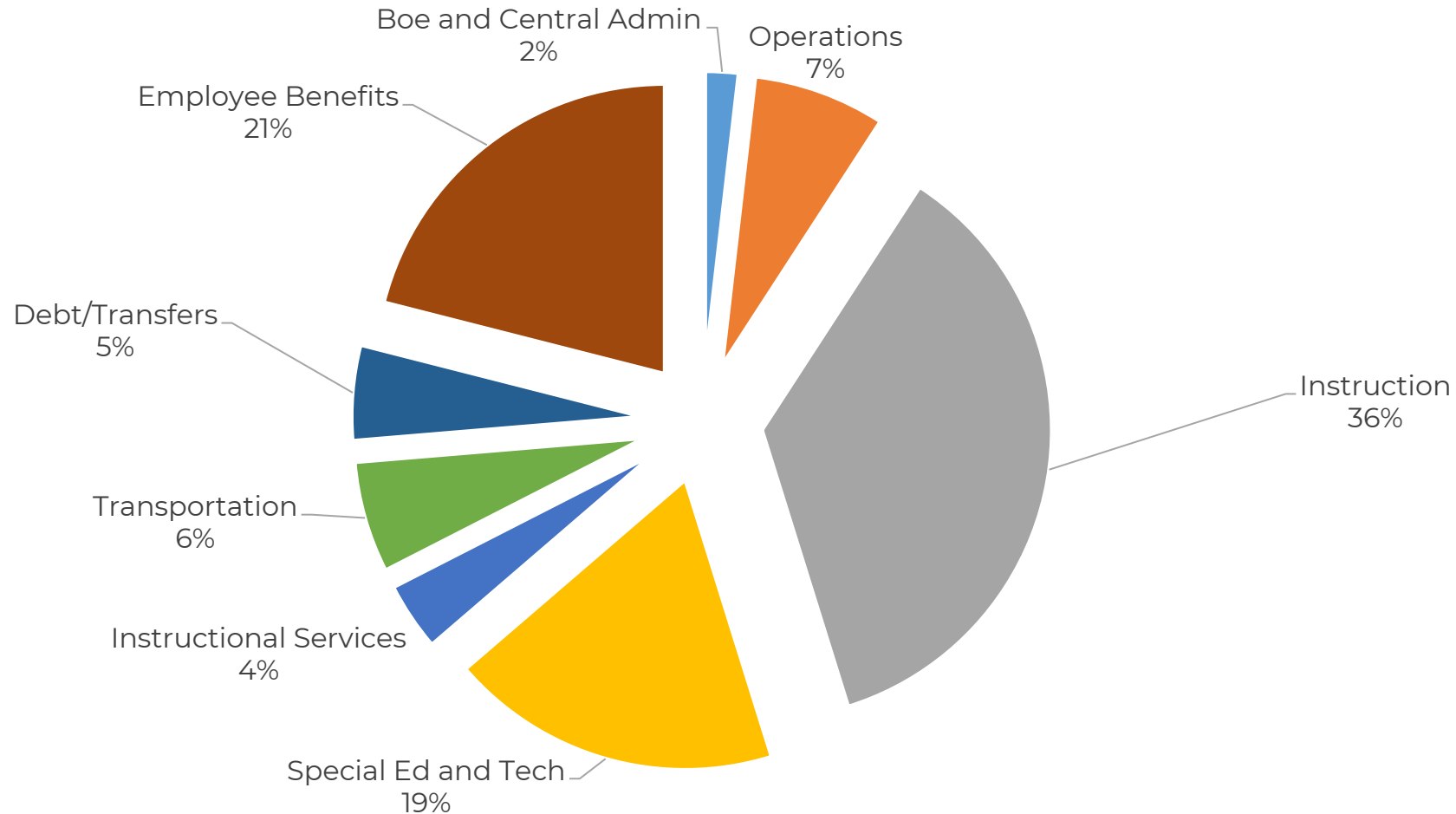
\* Correction of SWD Data to increase from prior year 14 students.

# Proposed Budget 2021-2022

## Expenditure Plan Summary

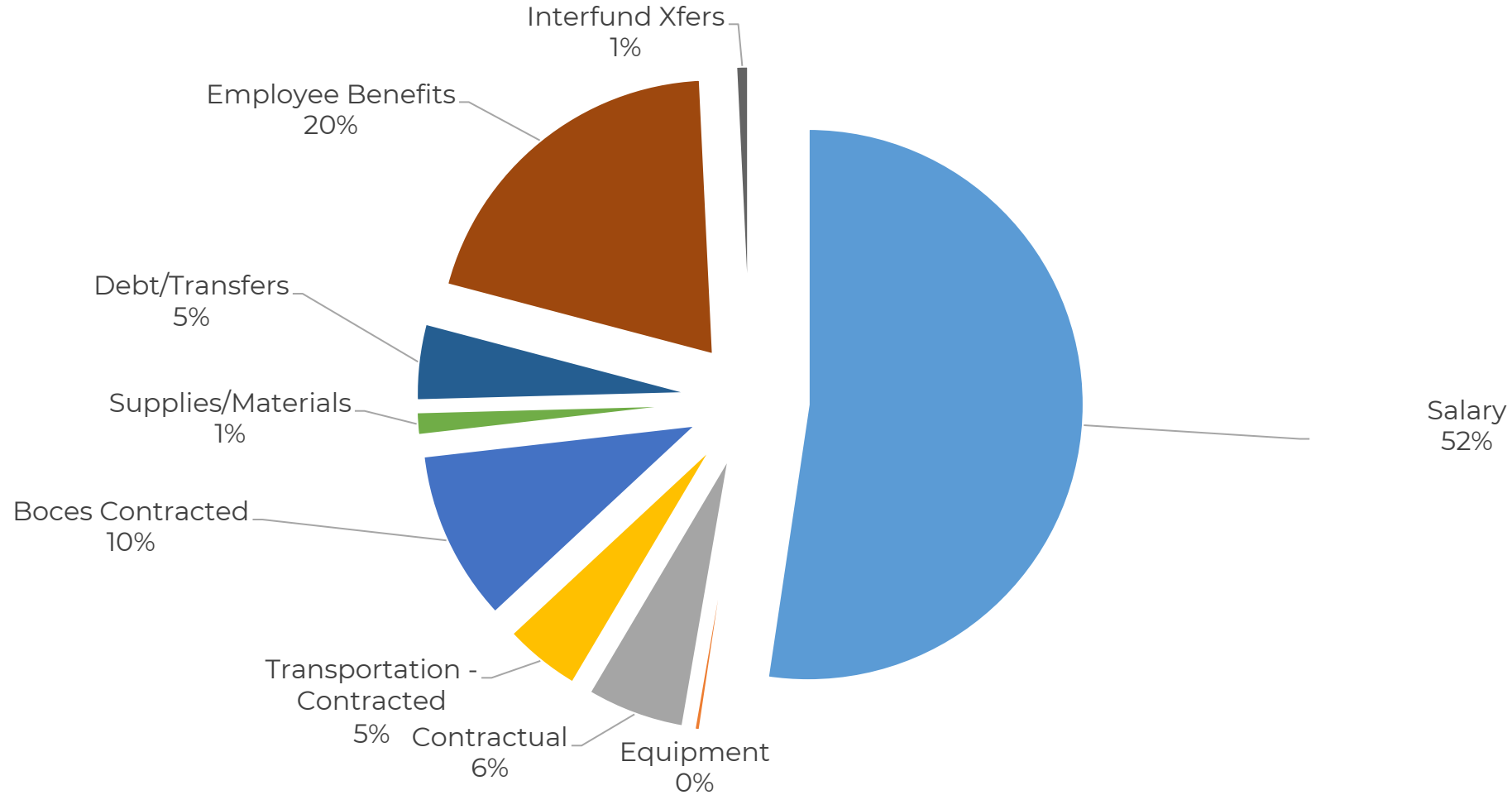
		<b>2021-2022 Proposed Budget</b>	<b>2020-2021 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
1010-1900	General Support	9,028,664	9,017,052	11,612	0.1%
2000-2800	Instruction	57,428,774	56,860,535	568,239	1.0%
5500	Pupil Transportation	6,100,547	5,891,280	209,267	3.6%
9000 – 9900	Undistributed Expense	25,921,304	24,866,714	1,054,590	4.2%
<b>Total</b>	<b>Proposed Expenditure Budget</b>	<b>98,479,289</b>	<b>96,635,581</b>	<b>1,843,708</b>	<b>1.9%</b>

# 2021-2022 Expenditures by Functional Area



# 2021-2022

## Expenditures by Object of Expense



# Proposed BOE & Central Administrative Spending Plan Function Detail

		<b>2021-2022 Proposed Budget</b>	<b>2020-2021 Budget</b>	<b>\$ / % Change</b>
1010	Board of Education	45,000	45,000	0
1040	District Clerk	44,200	44,200	0
1060	District Meetings	9,900	9,900	0
1240	Chief School Admin	411,300	409,450	1,850
1310	Business Administration	833,050	825,265	7,785
1320	Auditing	90,000	90,000	0
1325	Treasurer	27,100	27,100	0
1420-1480	Legal and Public Info	335,500	335,500	0
<b>Total</b>		<b>1,796,050</b>	<b>1,786,415</b>	<b>9,635 +.5%</b>

# Proposed Operations Spending Plan Function Detail

		<b>2021-2022 Proposed Budget</b>	<b>2020-2021 Budget</b>	<b>\$ / % Change</b>
1620	Operation of Plant	3,868,378	3,764,887	103,491
1621	Maintenance of Plant	2,414,736	2,521,250	-106,514
1910	Insurance	503,500	503,500	0
1930	Public Relations	10,000	10,000	0
1981	BOCES Admin Charge	436,000	431,000	5,000
<b>Total</b>		<b>7,232,614</b>	<b>7,230,637</b>	<b>1,977 .0%</b>



# Proposed Admin & Regular Instructional Spending Plan Function Detail

		<b>2021-2022 Proposed Budget</b>	<b>2020-2021 Budget</b>	<b>\$ / % Change</b>
2010	Curriculum Development & Supervision	843,001	832,835	10,166
2020	Supervision of Schools	2,827,766	2,794,588	33,178
2070	Instructional Inservice Training	150,000	150,000	0
2110	Teaching – Regular School	31,136,433	31,252,566	-116,133
2112	Compensatory Educational Needs	513,615	439,500	74,115
<b>Total</b>		<b>35,470,815</b>	<b>35,469,489</b>	<b>1,326 0%</b>

# Proposed Special Education & Technology Spending Plan Function Detail

		<b>2021-2022 Proposed Budget</b>	<b>2020-2021 Budget</b>	<b>\$ / % Change</b>
2250	Special Education*	14,902,331	14,516,040	386,291
2280	Occupational Education**	1,100,000	935,000	165,000
2610	Library	819,612	792,668	26,944
2630	Technology	1,405,313	1,402,400	2,913
<b>Total</b>		<b>18,227,256</b>	<b>17,646,108</b>	<b>581,148 3.3%</b>

\*Special Ed - Student Increase 21/22 est. 640 actual 613 4.4% increase

\*\*Occ Ed – Billing 69 FTE, Actual 84 (10/20) 22% increase

# Proposed Instructional Services Spending Plan Function Detail

		2021-2022 Proposed Budget	2020-2021 Budget	\$ / % Change
2805	Attendance	188,186	195,200	-7,014
2810	Guidance	1,174,350	1,233,875	-59,525
2815	Health Services	604,848	602,600	2,248
2820	Psychological Services	253,200	263,200	-10,000
2825	Social Work Services	200,000	145,400	54,600
2850	Co-curricular Activities	225,650	222,900	2,750
2855	Interscholastic Athletics	1,084,469	1,081,763	2,706
<b>Total</b>		<b>3,730,703</b>	<b>3,744,938</b>	<b>-14,325/ -.4%</b>

# Proposed Employee Benefits Spending Plan Function Detail

		2021-2022 Proposed Budget	2020-2021 Budget	\$ / % Change
9010	Employee Retirement	1,300,000	1,210,000	90,000
9020	Teachers Retirement	4,300,000	4,300,000	0
9030	Social Security & Medicare	4,000,000	3,960,000	40,000
9040	Workers Compensation	200,000	200,000	0
9045	Life Insurance	125,000	125,000	0
9050	Unemployment	25,000	25,000	0
9060	Medical Insurance	10,090,500	10,039,600	50,900
9061	Dental Insurance	515,000	515,000	0
9089	Misc. (Terminal & Fees)	155,000	155,000	0
<b>Total</b>		<b>20,710,500</b>	<b>20,529,600</b>	<b>180,900 .9%</b>

# Proposed Transportation/Debt/Transfers Spending Plan Function Detail

		2021-2022 Proposed Budget	2020-2021 Budget	\$ / % Change
5510	District Transportation	253,600	284,100	-30,500
5540-5581	Contract Transportation	5,846,947	5,607,180	239,767
<b>Total</b>		<b>6,100,547</b>	<b>5,891,280</b>	<b>209,267 3.5%</b>
9700	Debt Service	4,460,804	3,587,114	873,690
9950	Interfund Transfers	750,000	750,000	0
<b>Total</b>		<b>5,210,804</b>	<b>4,337,114</b>	<b>873,690 20.1%</b>

# Tax Levy Limit due 3/1

Tax Levy Limit before  
Adjustments and  
Exclusions  
**\$56,605,432**

Real Property Tax Levy 2020-2021: **\$57,279,755**  
Tax Growth Factor 1.0176: **\$1,008,124**  
Pilots Receivable 2020-2021: **\$12,678**  
Capital Tax Exclusions FY 2020-2021: **\$2,344,739**  
Allowable Levy Growth 1.0123: **\$688,256**  
Pilots Receivable 2021-2022: **\$38,642**

+Exclusions  
**\$3,214,108**

Debt Service: **\$4,375,804**  
Transfer to Capital: **\$500,000**  
**Capital Expenses: \$4,875,804**  
Less Aid:  
Building Aid Estimated State Aid: **\$1,478,154**  
Deferred Building Aid: **\$72,184**  
Building Condition Survey Aid: **\$12,185**  
BOCES Rent & Capital Aid: **\$65,906**  
Adjustments for FCRS to be filed: **\$202,005**  
Total Aid: **\$1,661,696**

21-22 Tax Levy Limit  
**\$59,819,540**

Tax Levy Limit Increase \$2,539,785 or 4.4%

# State Aid Projections

Executive Proposal – January 19, 2021 // No Updates

	2020-2021 Budget	2020-2021 Projection	2021-2022 State Projection
Foundation Aid	23,590,550	23,590,550	23,590,550
Boces Aid	1,700,000	1,483,649	-
Textbook Aid	220,884	220,884	-
Software Aid	56,552	55,921	-
Library	22,583	23,331	-
Compute HW	56,552	56,552	-
Supple Excess Cost	109,902	109,902	-
Transportation	2,720,000	2,389,733	-
High Tax	1,158,391	1,158,391	-
Services Aid *	-	-	5,935,968
Pub Ex High Cost **	1,250,000	1,231,085	1,000,000
PRI EX Cost Aid	125,000	121,272	113,646
Building	1,540,000	1,538,345	1,478,154
Pandemic Adjustment	(381,950)	(383,891)	-
Federal Cares Act Restoratin	381,950	383,891	-
Local District Funding Adjustment	-	-	(3,435,356)
COVID-19 Suppl Stimulus	-	-	3,435,356
Loss in Star Funding ***	-	-	(263,700)
State Aid (General Fund Revenues)	32,550,414	31,979,615	31,854,618
Real Reductions	-	(570,799)	(124,997)
			(695,796)
UPK (Grant Allocation)	234,900	234,900	234,900
Star (Part of School Tax Levy) ***	5,180,448	5,180,448	4,916,748
State Aid Projections	37,965,762	36,824,164	37,006,266

\* 2021-2022 (Assumes Additional Transportation/BOCES Aid)

\*\* 2020-2021 State Aid didn't project High Cost Aid properly (\$1 Million missing from Governor State Aid)

\*\*\* Reduction in Star Funding in Runs of 5% need to account for this 264k loss in Tax \$

# Revenue and Tax Levy Summary

	2021-2022 Current Projections	2020-2021 Budget	\$ Change	% Change
State Aid	31,854,000	32,550,000	-696,000	-2.1%
Appropriated Fund Balance/Reserves	6,000,000	5,773,226	226,774	3.9%
Interest	75,000	200,000	-125,000	-62.5%
Rental (Jayne)	57,600	57,600	0	0
Tuition Charges	150,000	150,000	0	0
Extended Day Program and Summer	250,000	250,000	0	0
Misc. (E-Rates/Refund/Charges)	375,000	375,000	0	0
<b>TOTAL REVENUES BEFORE TAXES</b>	<b>38,761,600</b>	<b>39,355,826</b>	<b>-594,226</b>	<b>-1.5%</b>
TAX LEVY	59,717,689	57,279,755	2,437,934	4.3%
Assessed Valuation Estimates	22,267,565	22,001,623	265,942	1.2%
Tax Rate/100 (Estimated Only)	268.18	260.34	7.84	3.0%
Homeowner (3,000) Before Star	\$8,045	\$7,810	\$235	3.0%



# Upcoming Budget Meetings

## **March 11, 2021**

- Possible Budget Meeting Date on Calendar

## **April 8, 2021**

- Board of Education must adopt Budget

## **May 6, 2021**

- Budget Hearing

# Next Budget Meeting

**Adoption of Budget at April 8, 2021 Workshop & Meeting**

## **Questions:**

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