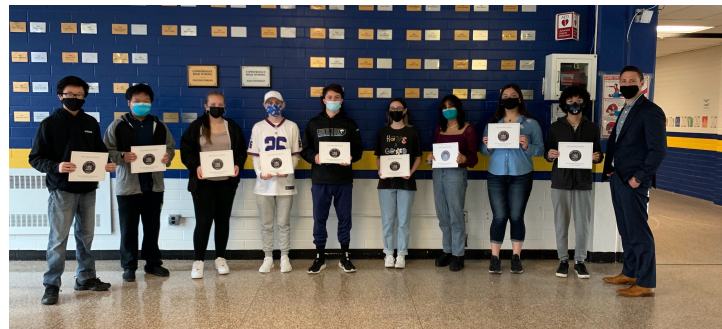


# Budget Hearing

Thursday, May 6, 2021 | 7:30 PM



# Board of Education Goals

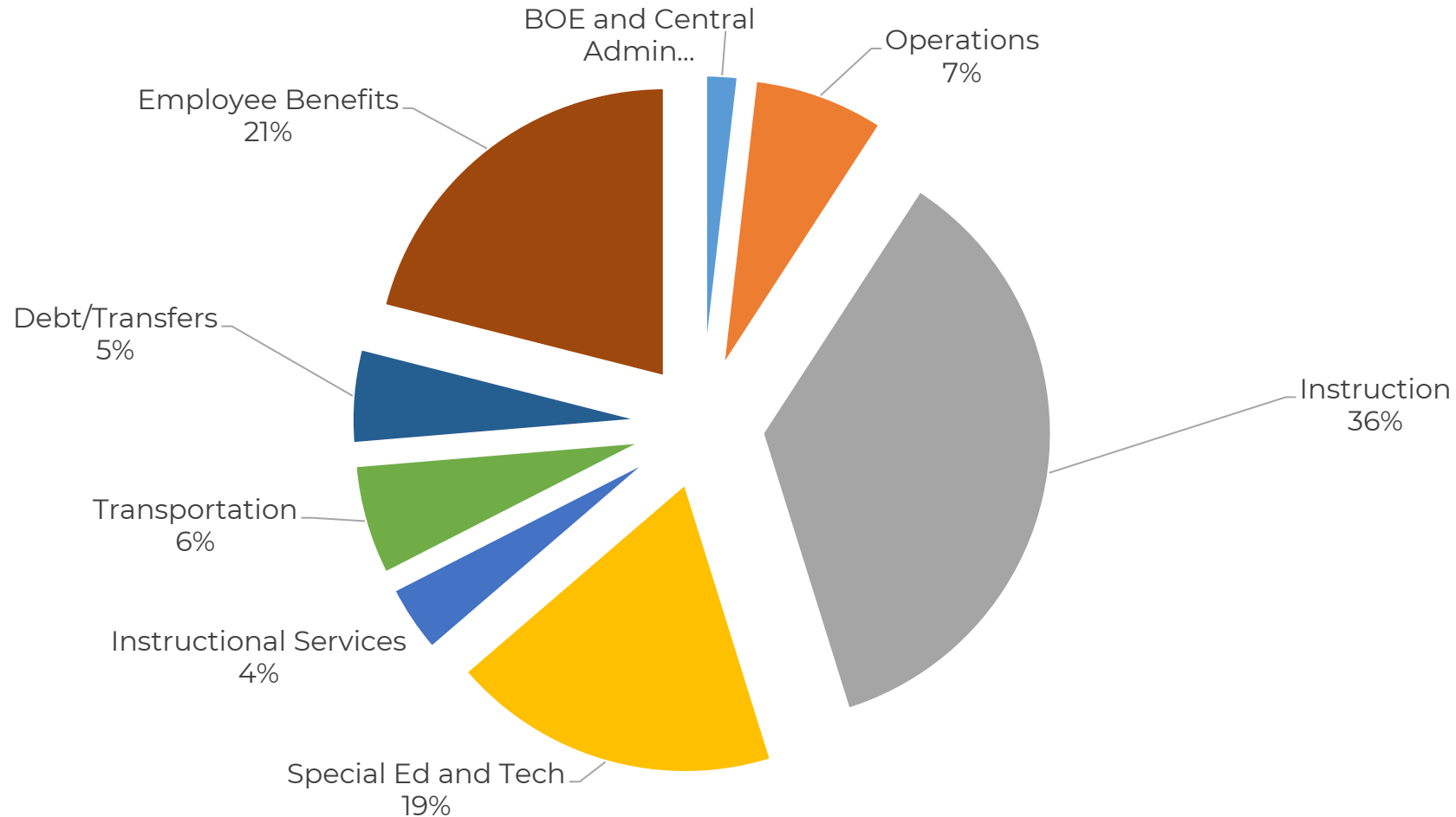
- Continue to increase **student learning** through Problem Based Learning and STEAMS\* Framework and maximize student potential by enhancing the quality of instruction.
- Ensure a safe, secure and orderly environment that supports student learning through a **safe and healthy environment**.
- Ensure **fiscal responsibility**, stability and accountability through a transparent process that has the support of the community.
- **Develop a school district budget that is taxpayer sensitive and aligns with the district student learning objectives.**

# Adopted Budget 2021-2022

## Expenditure Plan Summary

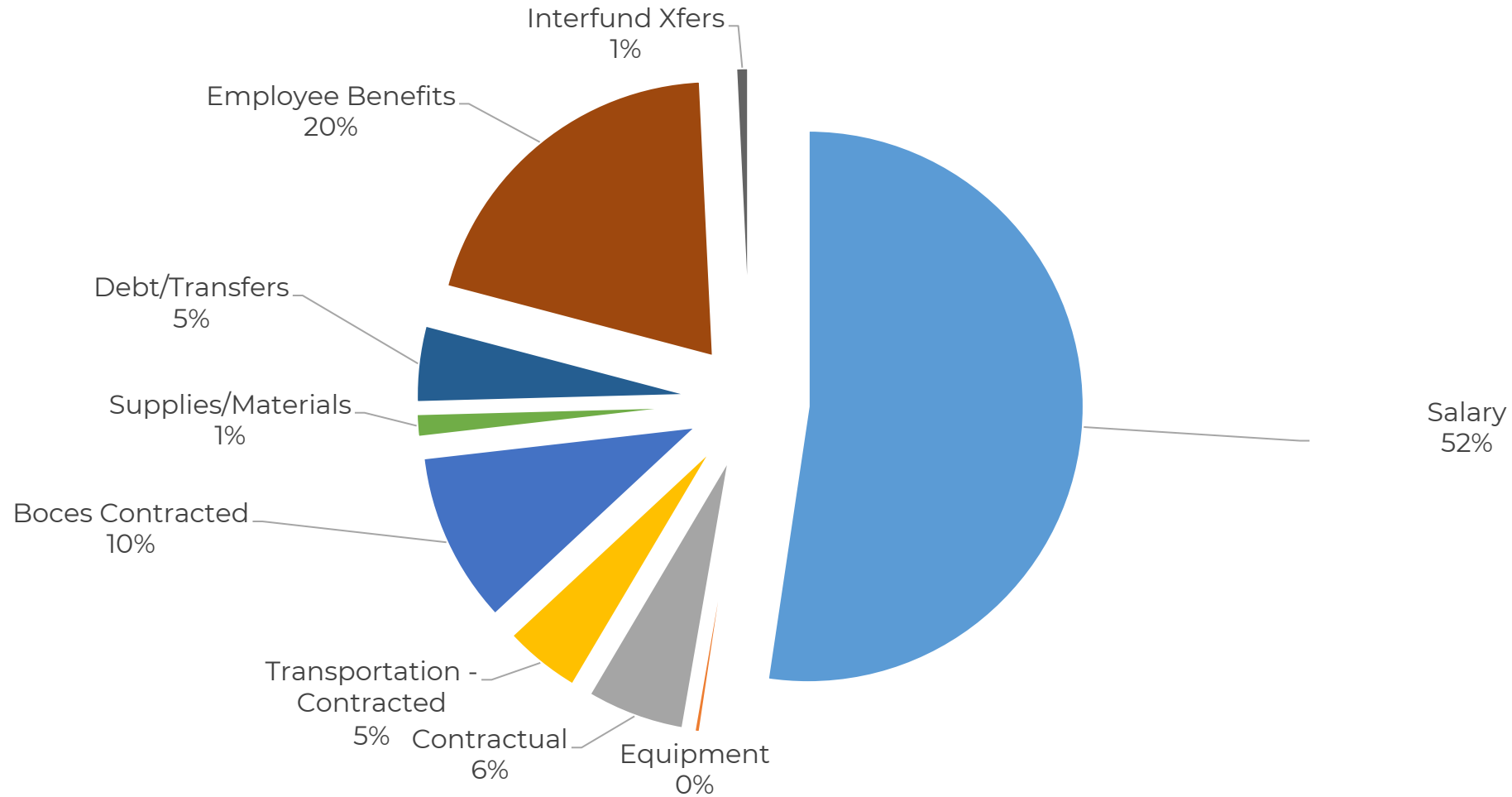
		<b>2021-2022 Budget</b>	<b>2020-2021 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
1010-1900	General Support	\$9,028,664	\$9,017,052	\$11,612	0.1%
2000-2800	Instruction	\$57,428,774	\$56,860,535	\$568,239	1.0%
5500	Pupil Transportation	\$6,100,547	\$5,891,280	\$209,267	3.6%
9000 – 9900	Undistributed Expense	\$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

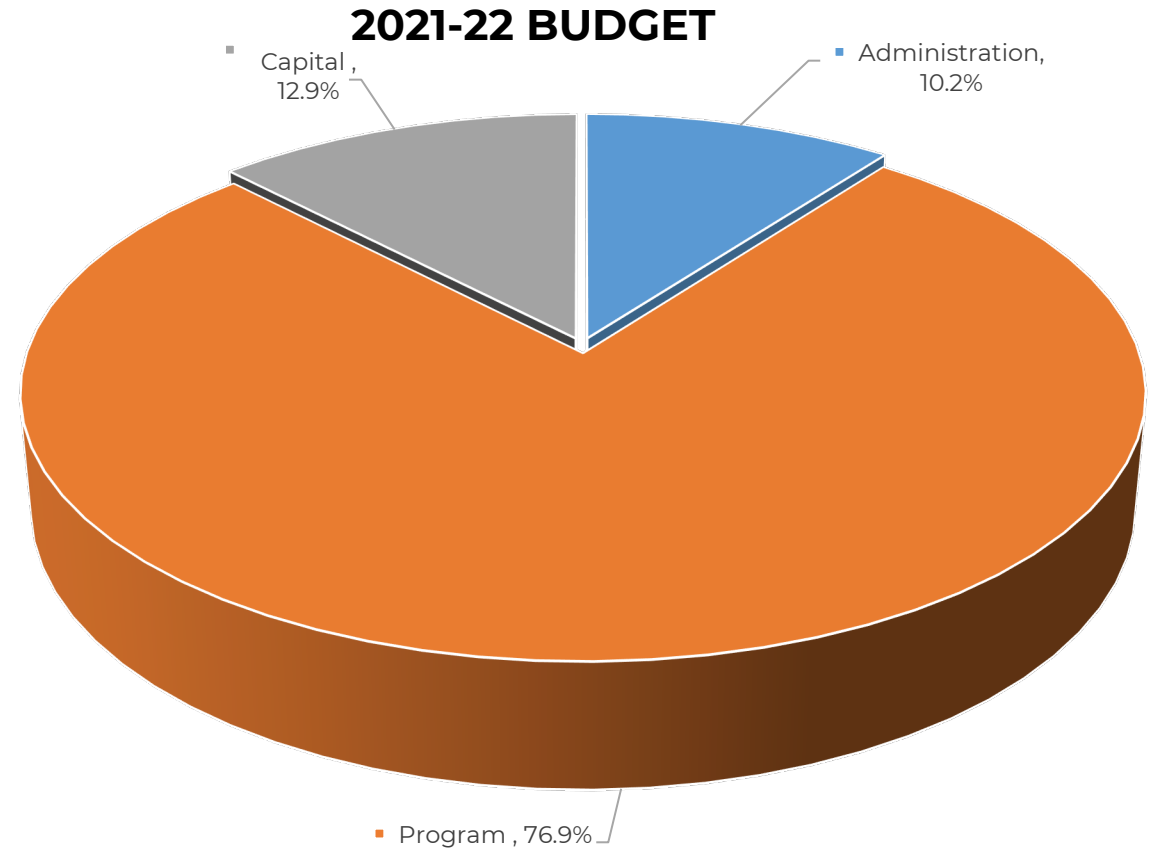
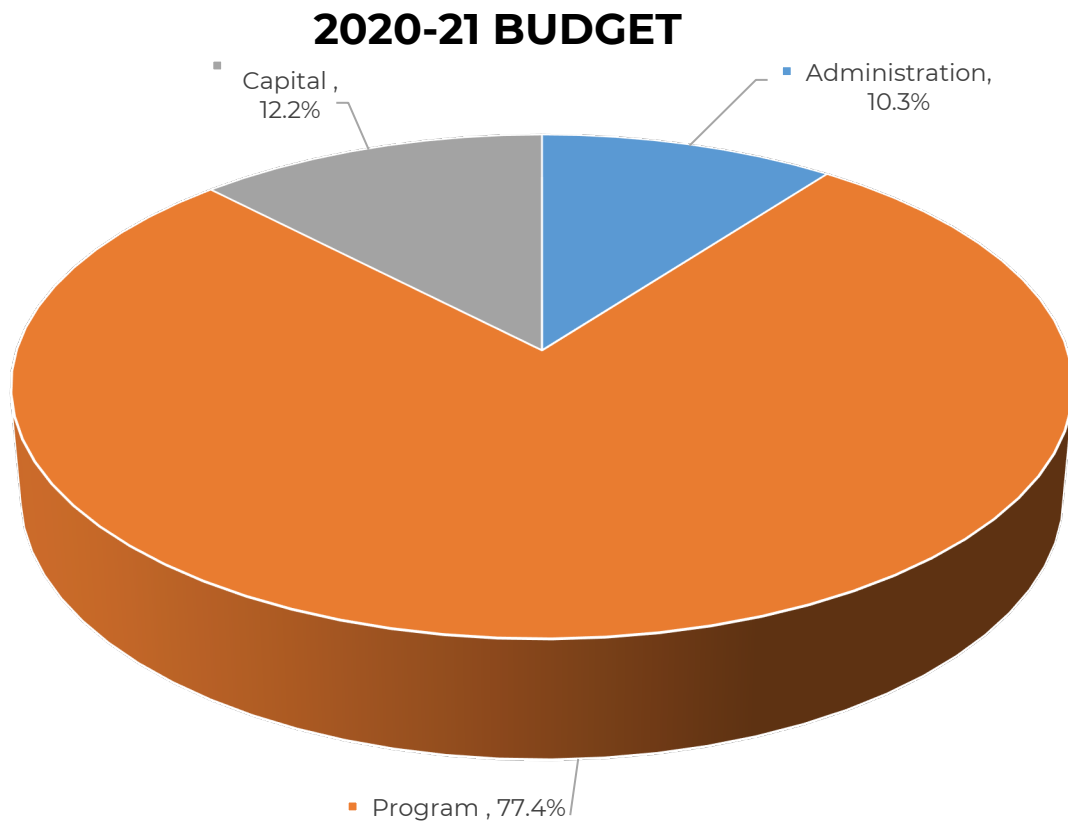


# 2021-2022

## Expenditures by Object of Expense



# Component Budget Comparison



# Revenue: State/Federal Aid Rescue

- Foundation Aid - adopted into law to fully fund (\$1.4 billion)
  - Three year phase to full foundation aid due
    - Formula generates \$28,131,842
    - Foundation Aid 20-21 \$23,590,550
    - Deficit funding **\$4,541,292**
- **26.25% Due in 2021-2022: \$1,192,089**
  - \*Split between Tax Ley Reduction and Fund Balance Transfer Reduction
  - Estimate 2022-2023 = \$1.2 million, 2023-2024 = \$2.3 million
- Additional Grant Funding for next 4 years (+9 million)
  - Learning Loss, UPK funding, American Rescue Plan, ESSER (**E**lementary, **S**econdary, **S**chool, **E**mergency, **R**elief)

# Next Steps to Revenue Plan...

- Grant Funds Guidance and Development Plan
  - Learning Loss Initiatives
    - Enrichment Plan, Tutoring, Reading Support, Alternative Learning, Psychological Services
  - Technology Enhancements
    - Smart Boards, Laptops, Connection, Security
  - Health and Safety
    - Duct Cleaning, Personal Protection
  - Professional Development
  - Full Day UPK Planning
- Final Tax Levy will be set Fall 2021
  - Voting on Expenditure Plan under the cap requiring 50% approval
  - Final Levy will be at least \$400K below cap



# Tax Levy Limit (Revised)

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**

2021-2022  
Tax Levy Limit  
**\$59,819,540**

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

↓ **Proposed Maximum Planned Tax Levy Under the Cap by over \$400K this Year!**

# Revenue and Tax Levy Summary

	2020-21 Budget \$	2021-2022 Budget \$	\$ Change	% Change
State Aid	32,550,000	33,200,000	650,000	2.0%
Appropriated Fund Balance/Reserves	5,773,226	4,954,000	-819,226	-14.2%
Interest	200,000	75,000	-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>39,355,826</b>	<b>39,061,600</b>	<b>-294,226</b>	<b>-.7%</b>
TAX LEVY	57,279,755	59,417,689	2,137,934	3.7%
Assessed Valuation Estimates	22,001,623	22,267,565	265,942	1.2%
Tax Rate/100 (Estimated Only)	260.34	266.84	6.49	2.5%
Homeowner (3,000) Before Star*	\$7,810	\$8,005	\$195	2.5%

\*Additional Star Benefits added in the State Budget for Incomes under \$75,000 phased out at \$250,000

# Open Book New York Reports

- Data comparisons and trend reports for Governments
- Transparency!!!!
- Various reporting under ESSA (Every Student Succeeds Act)
  - Report of all New York State Schools
  - Suffolk County School Districts
    - Total actual cost per student - Bottom 10% in cost - Comsewogue
  - Tax Levy Limit cumulative Data
    - Comsewogue - 3 Years under tax cap
    - **Cumulative Savings to Tax Levy \$2,970,608**

# Economic Impact Report

## Benefits of Funding Public Education

The Brookhaven-Comsewogue School District spends \$91M in order to educate students in the district. This spending also contributes to local, regional, and statewide economic well-being. Comsewogue school district directly employs about 500 people. The district's purchase of goods and services as well as employee personal spending is responsible for about 400 additional spillover jobs in the Long Island region. The school district is responsible for a total of about 900 jobs. These jobs generate \$72.7 million in income. \$48.7 million is directly connected to Comsewogue employees. Another \$24 million is generated by spillover spending that generate additional jobs. This income generates an estimated \$4.2 million in state income tax in total and \$1.6 million in sales tax.

### Local Impact

	Direct	Spillover	Total
Employment (FTE)	500	400	900
Income	\$48.7M	\$24M	\$72.7M
Income Tax	\$3M	\$1.2M	\$4.2M
Sales Tax	\$1.1M	\$0.5M	\$1.6M

Schools in the Long Island region generate a total of 129,000 jobs. 73,000 are directly employed through the school districts and 56,000 others are employed by spillover effects of school spending.

# Budget Book Highlights

- Available in all 6 schools, Comsewogue Public Library and District Website
- Line by Line Budget Available
- School Report Cards
- Financial Data
- Copies of all Disclosures

# Remember to Vote – May 18, 2021

**Comsewogue High School Gymnasium – 9:00 AM – 9:00 PM**

565 Bicycle Path, Port Jefferson Station, NY 11776

## Questions:

Dr. Jennifer Quinn, Superintendent of Schools

[jquinn@Comsewogue.k12.ny.us](mailto:jquinn@Comsewogue.k12.ny.us)

631-474-8105

Mrs. Susan Casali, CPA, Associate Superintendent

[scasali@Comsewogue.k12.ny.us](mailto:scasali@Comsewogue.k12.ny.us)

631-474-8116