



Board of Education
2022-23
Budget Workshop



Bridgehampton UFSD

Draft Preliminary Tax Cap Calculation & Expenditure Draft February 17, 2022

Dr. Mary T. Kelly, Superintendent

Dr. Ann M. Macaluso, Interim School Business Administrator



Budget Timeline

- February 17, 2022 Budget Workshop Preliminary Draft
- March 23, 2022 Budget Workshop
- April 20, 2022 Budget Adoption Meeting
- May 4, 2022 Budget Hearing
- **May 17, 2022** **Budget Vote and Election**

Enrollment

	Pre- Kindergarten	K through 12	Total
2015-2016	21	188	209
2016-2017	20	193	213
2017-2018	20	185	205
2018-2019	19	212	231
2019-2020	20	198	218
2020-2021	7	204	211
2021-2022* * as of 2/11/2022 02/17/2022	14	190	204

Surprise in \$216 Billion Budget Plan: New York Is Awash in Money

Gov. Kathy Hochul unveiled a record-setting new budget plan, as state officials project balanced budgets through 2027, with none of the typical warnings of billion-dollar shortfalls.



Gov. Kathy Hochul characterized the 2023 fiscal year budget as a “once-in-a-generation opportunity.”

“...as well as **substantial spending increases on education** and health care.”



Combined Wealth Ratio (CWR)

The Combined Wealth Ratio (CWR) is a measure of relative wealth, indexing each district against the statewide average on a combination of two factors, property wealth per pupil and income wealth per pupil.

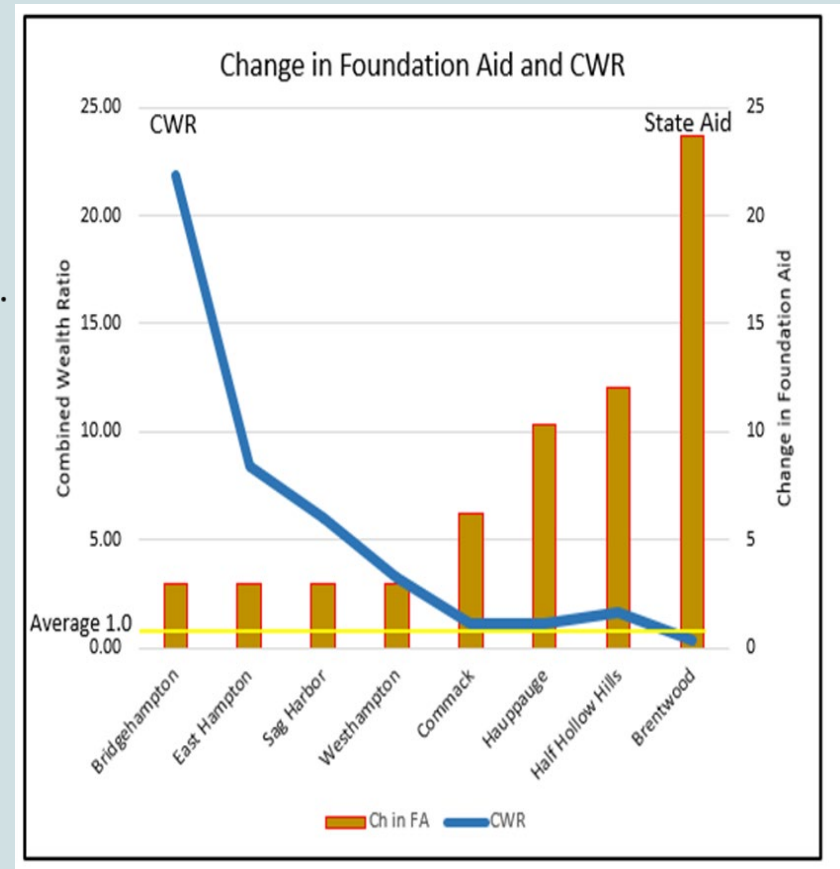
Operating and other selected aids are distributed in part based on a combined wealth ratio, which compares district wealth per pupil to the State average wealth per pupil.

The State average CWR is defined as **1.0**.

$CWR < 1.0$ = wealth **below** the State average.

$CWR > 1.0$ = wealth **above** the State average.

Bridgehampton = 22.375 Well **above** the State average for wealth.



	Ch in FA	CWR
Bridgehampton	3.00	22.375
East Hampton	3.00	8.403
Sag Harbor	3.00	6.043
Westhampton	3.00	3.286
Commack	19	1.164
Hauppauge	10.29	1.148
Half Hollow Hills	12.04	1.618
Brentwood	23.69	0.346

Governor's State Aid Proposal

Aid Category	2021-2022 Adopted Budget	2021-2022 Actual Aid	2022-2023 Executive Proposed
Foundation Aid	\$520,764	\$349,684*	\$536,386+ \$365,306-
Services Aid	\$363,386	\$294,421	\$290,086
Excess High-Cost Aid	\$0	\$0	\$100,000**
Building Aid	\$17,621	\$17,621	\$42,249
TOTAL AID	\$901,771	\$661,571	\$968,721+ \$797,641-

* Loss of Foundation Aid in 2020-2021 – McKinney-Vento

+ Potential Restoration of Foundation Aid – McKinney-Vento

** Potential Additional Aid



The “2% Tax Cap”

The tax cap is a threshold that controls the allowable increase to the Tax Levy. It is not a Property Tax Cap.

- It is controlled by these factors:
 - Tax Base Growth Factor (2022-2023 **1.0100**)
 - Allowable Levy Growth Factor
 - This is the lesser of 2.00% or CPI 4.7% (2022-2023 **2.0%**)
 - PILOTS (Payments in Lieu of Taxes) (LIPA approx \$35,000)
 - Capital Tax Levy (comprised of Capital Projects, Building Aid & Debt Payments)

Property Tax Cap Calculation

		<u>2022-2023</u>	<u>2021-2022</u>
Prior School Year Tax Levy		17,489,822.00	16,423,631.62
Tax Base Growth Factor	Multiply	<u>1.0100</u>	<u>1.0189</u>
Tax Base Growth Factor Levy		17,664,720.22	16,734,038.26
Prior Year Pilots	Add	<u>35,000.00</u>	<u>29,000.00</u>
		17,699,720.22	16,763,038.26
Prior Capital Tax Levy	Subtract	<u>(2,518,994.00)</u>	<u>(2,517,383.50)</u>
		15,180,726.22	14,245,654.76
Allowable Levy Growth		<u>1.02</u>	<u>1.0123</u>
		15,484,340.74	14,420,876.31
Coming Year Pilots	Subtract	<u>35,000.00</u>	<u>35,000.00</u>
Tax Levy Limit		15,449,340.74	14,385,876.31
Coming Year Capital Tax Levy	Add	<u>2,314,028.00</u>	<u>2,518,994.00</u>
Total Tax Levy		<u>17,763,368.74</u>	<u>16,904,870.31</u>
		<u>1.56%</u>	
<i>Actual 2021-2022 Tax Levy</i>			17,489,822.00
<i>Levy Above Tax Levy Limit</i>			584,951.69



Budget Areas

Budget Account Codes

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

BOE, Superintendent, Business, Personnel, Legal, BOCES Admin

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Adopted Budget	Difference	%	2021-22 Expenditures	2020-21 Budget	2020-21 Expenditures
1010	BOARD OF EDUCATION *	19,950.00	19,500.00	450.00	2.308%	11,890.55	17,675.03	14,916.05
1040	DISTRICT CLERK *	92,901.79	86,305.75	6,596.04	7.643%	47,761.93	69,073.91	81,342.25
1060	DISTRICT MEETING *	10,300.00	6,500.00	3,800.00	58.462%	115.69	6,150.00	10,319.41
1240	CHIEF SCHOOL ADMINISTRATC	250,614.90	225,079.06	25,535.84	11.345%	143,551.51	221,610.12	205,963.07
1310	BUSINESS ADMINISTRATION	344,273.82	325,559.09	18,714.73	5.748%	165,751.74	284,442.21	248,831.95
1320	AUDITING *	101,500.00	89,500.00	12,000.00	13.408%	48,581.70	91,390.00	89,051.66
1325	TREASURER *	58,050.00	54,400.00	3,650.00	6.710%	32,283.80	45,603.03	48,508.13
1345	PURCHASING *	1,700.00	1,700.00	-	0.000%	1,117.00	2,100.00	1,090.00
1380	FISCAL AGENT FEE *	5,000.00	4,500.00	500.00	11.111%	4,500.00	2,500.00	4,400.00
1420	LEGAL *	88,000.00	80,250.00	7,750.00	9.657%	39,710.50	80,250.00	62,145.56
1430	PERSONNEL *	21,000.00	19,200.00	1,800.00	9.375%	1,690.00	11,500.00	15,322.00
1460	RECORDS MANAGEMENT OFFI	28,050.00	19,800.00	8,250.00	41.667%	13,441.31	19,800.00	15,371.11
1480	PUBLIC INFORMATION & SERV	41,200.00	41,200.00	-	0.000%	13,500.80	40,000.00	29,348.60
1670	CENTRAL PRINTING & MAILIN	-	2,500.00	(2,500.00)	100.000%	-	2,500.00	-
1680	CENTRAL DATA PROCESSING	506,700.00	456,700.00	50,000.00	10.948%	192,797.02	416,975.00	425,461.93
1910	UNALLOCATED INSURANCE	93,400.00	93,200.00	200.00	0.215%	68,512.00	68,200.00	91,032.00
1920	SCHOOL ASSOCIATION DUES	12,080.00	12,080.00	-	0.000%	5,416.00	11,080.00	5,416.00
1981	BOCES ADMINISTRATIVE COST	95,800.00	94,200.00	1,600.00	1.699%	46,911.00	90,000.00	98,618.40
	TOTAL	1,770,520.51	1,632,173.90	138,346.61	0.08	837,532.55	1,480,849.30	1,447,138.12

Instruction

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Adopted Budget	Difference	%	2021-22 Expenditures	2020-21 Budget	2020-21 Expenditures
2010	CURRICULUM DEVEL & SUPERVISION	141,800.00	134,400.00	7,400.00	5.506%	27,148.88	183,198.00	40,905.65
2020	SUPERVISION-REGULAR SCHOOL *	564,793.65	400,475.37	164,318.28	41.031%	276,953.08	376,369.77	355,373.60
2070	INSERVICE TRAINING-INSTRUCTION	0.00	2,300.00	-2,300.00	-100.000%	750.00	2,500.00	0.00
2110	TEACHING-REGULAR SCHOOL *	5,106,739.04	4,989,839.18	116,899.86	2.343%	2,141,641.56	4,814,944.88	5,067,203.93
2250	PROGRAMS-STUDENTS W/ DISABIL	2,538,806.10	2,729,806.60	-191,000.50	-6.997%	1,155,348.89	2,294,199.03	1,944,921.45
2280	OCCUPATIONAL EDUCATION *	14,700.00	57,400.00	-42,700.00	-74.390%	17,197.20	54,000.00	56,200.00
2330	TEACHING-SPECIAL SCHOOLS *	266,100.00	260,200.00	5,900.00	2.267%	224,347.05	283,500.00	185,430.67
2610	SCHOOL LIBRARY & AUDIOVISUAL	159,468.00	159,261.00	207.00	0.130%	75,979.26	153,023.00	150,146.58
2620	EDUCATIONAL TELEVISION *	6,600.00	6,500.00	100.00	1.538%	1,620.35	0.00	852.15
2630	COMPUTER ASSISTED INSTRUCTION	164,641.70	177,131.70	-12,490.00	-7.051%	54,153.50	247,127.35	131,488.99
2810	GUIDANCE-REGULAR SCHOOL *	297,334.90	285,339.00	11,995.90	4.204%	123,812.83	268,358.78	247,230.83
2815	HEALTH SERVICES-REGULAR SCHOOL	145,415.00	149,469.00	-4,054.00	-2.712%	60,894.76	150,225.00	117,958.28
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	86,403.00	79,077.00	7,326.00	9.264%	31,147.98	80,748.00	65,255.06
2825	SOCIAL WORK SRVC-REG SCHOOL *	0.00	8,750.00	-8,750.00	-100.000%	0.00	8,750.00	5,790.00
2850	CO-CURRICULAR ACTIV-REG SCHL *	178,809.46	178,809.46	0.00	0.000%	43,542.64	188,068.00	57,358.44
2855	INTERSCHOL ATHLETICS-REG SCHL	187,982.35	186,482.35	1,500.00	0.804%	34,136.39	178,295.00	98,628.32
TOTALS		9,859,593.20	9,805,240.66	54,352.54	0.554%	4,268,674.37	9,283,306.81	8,524,743.95



BUILDINGS AND GROUNDS - STUDENT TRANSPORTATION

Account	Description		2022 - 23 Proposed Budget	2021 - 22 Adopted Budget	Difference	%	2021-22 Expenditures	2020-21 Budget	2020-21 Expenditures
1620	OPERATION OF PLANT	*	1,184,695.77	1,043,648.31	71,047.46	6.808%	534,463.80	558,395.65	779,931.41
1621	MAINTENANCE OF PLANT	*	174,350.00	269,300.00	-94,950.00	-35.258%	90,148.93	145,300.00	331,813.92
	TOTAL		1,359,045.77	1,312,948.31	-23,902.54	-0.0182	624,612.73	703,695.65	1,111,745.33
5510	DISTRICT TRANSPORT-MEDICAID		38,275.02	28,334.00	9,941.02	35.085%	21,385.86	31,288.24	28,978.34
5540	CONTRACT TRANSPORT-MEDICAID		577,668.09	551,463.56	26,204.53	4.752%	145,340.22	686,723.00	506,068.09
5581	TRANSPORTATION FROM BOCES		73,000.00	90,800.00	-17,800.00	-19.604%	17,347.72	0.00	0.00
	TOTAL		688,943.11	670,597.56	18,345.55	2.736%	184,073.80	718,011.24	535,046.43

BENEFITS

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Adopted Budget	Difference	%	2021-22 Expenditures	2020-21 Budget	2020-21 Expenditures
9010	STATE RETIREMENT *	163,000.00	215,650.00	-52,650.00	-24.415%	180,145.00	188,452.00	167,196.54
9020	TEACHERS' RETIREMENT *	823,150.00	748,866.00	74,284.00	9.920%	-25,110.89	701,514.00	689,713.95
9030	SOCIAL SECURITY *	750,000.00	731,264.50	18,735.50	2.562%	308,252.74	674,877.50	643,490.30
9040	WORKERS' COMPENSATION *	29,000.00	29,000.00	0.00	0.000%	7,364.50	29,000.00	18,411.00
9045	LIFE INSURANCE *	3,500.00	3,500.00	0.00	0.000%	1,722.00	3,500.00	1,011.75
9050	UNEMPLOYMENT INSURANCE *	30,000.00	30,000.00	0.00	0.000%	0.00	46,250.00	4,120.34
9060	HOSPITAL, MEDICAL & DENTAL INS	2,745,540.58	2,524,802.00	220,738.58	8.743%	1,231,482.01	2,333,578.00	2,130,052.37
9089	OTHER *	0.00	0.00	0.00	<N/A>	12,982.57	0.00	168,818.85
9098	EMPLOYEE BENEFITS-ALL OTHERS	46,000.00	46,000.00	0.00	0.000%	12,090.97	46,000.00	36,798.11
	TOTAL	4,590,190.58	4,329,082.50	261,108.08	6.031%	1,728,928.90	4,023,171.50	3,859,613.21

DEBT SERVICE AND INTERFUND TRANSFERS

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Adopted Budget	Difference	%	2021-22 Expenditures	2020-21 Budget	2020-21 Expenditures
9711	DEBT SERVICE *	0.00	0.00	0.00	<N/A>	0.00	168,918.75	168,918.76
9760	DEBT SERVICE-TAX ANTICIP NOT *	120,000.00	120,000.00	0.00	0.000%	0.00	120,000.00	45,368.05
9900	INTERFUND TRANSFERS CAPITAL *	250,000.00	425,000.00	-175,000.00	-41.176%	250,000.00	250,000.00	250,000.00
A 9901.9	TRANSFER TO SCHOOL LUNCH FUND	170,000.00	170,000.00	0.00	0.000%	100,000.00	142,000.00	142,000.00
A 9901.9	TRANSFER TO SPECIAL AID FUND	135,000.00	95,000.00	40,000.00	42.105%			27,435.83
A 9901.9	INTERFUND TRANSFER TO DEBT SERVICE FUND	2,078,568.75	2,090,168.75	-11,600.00	-0.555%	435,084.38	2,090,718.75	2,090,718.76
9950	TRANSFER TO CAPITAL *	0.00	8,400.00	-8,400.00	-100.000%	0.00	0.00	0.00
TOTAL		2,753,568.75	2,908,568.75	-155,000.00	-0.05	785,084.38	2,771,637.50	2,724,441.40

SUMMARY OF PROJECTED REVENUES AND USE OF FUND BALANCE	2022-2023 PROPOSED	2021-2022 ADOPTED	DIFFERENCE	%
BUDGET	21,021,862.00	20,658,612.00	363,250.00	1.7583%
PROPOSED REVENUE				
STATE AID	968,721.00	901,771.00	66,950.00	7.4243%
LOCAL REVENUE	958,852.00	1,055,746.00	(96,894.00)	
TOTAL	<u>1,927,573.00</u>	<u>1,957,517.00</u>	<u>(29,944.00)</u>	-1.5297%
USE OF FUND BALANCE				
APPROPRIATED FUND BAL	800,000.00	800,000.00	-	
APPROPRIATED RESERVES	530,920.00	411,473.00	119,447.00	29.0291%
TOTAL	<u>1,330,920.00</u>	<u>1,211,473.00</u>	<u>119,447.00</u>	9.8597%
TOTAL FINANCIAL RESOURCES	<u>3,258,493.00</u>	<u>3,168,990.00</u>	<u>89,503.00</u>	2.8243%
TAX LEVY CAP	<u>17,763,369.00</u>	<u>17,489,622.00</u>	<u>273,747.00</u>	1.5652%
TOTAL	21,021,862.00	20,658,612.00	363,250.00	1.7583%





Recap

- Tax Levy is within the Levy Cap
- Levy to Levy increase is to 1.56%
- Budget to Budget increase is 1.76%
- State Aid (Governor's proposal) = **\$968,721** (according to the Executive Budget Proposal including additional potential aid)
- Minor adjustments may be needed as numbers are solidified by the state.





Next Steps...

- ✓ These are only **preliminary** numbers, and are subject subject to change.
 - ✓ We are still waiting for finalized State Aid projections, which are typically released about April 1st.
- ✓ District Administration will continue to work to refine budgetary projections.
- ✓ District Administration will keep the Board of Education and the community updated as information becomes available.

