

Budget Workshop #1

First Draft of the 2022-2023 Budget

Revenue Assumptions

Central Services

Debt Services

Transportation

Employee Benefits



East Moriches School District

Overview

- Introduction
- Reviewing Our Data
 - Historical Voter Response
 - Three Year Budgeting
 - Voter and Tax Trends
 - K-8 Enrollment Figures, 2021/22 Actual vs. 2022/23 Projected
 - High School Enrollment Projections
- Revenue Budget, Approved Budget vs. 2022-2023 Proposed
- Expenditure Budget, Approved Budget vs. 2022-2023 Proposed
- Future Dates
- Propositions



East Moriches School District

What is a Budget?

- A multi-year plan
- A reasonably detailed estimate of revenues and expenditures
- It establishes the tax levy, not the tax rate
- Subject to future update
- It is a working document



East Moriches School District

What isn't a Budget?

- A list of every specific item to be purchased, service to be provided, and exact salary to be paid in the upcoming year
- A guarantee of actual financial results
- A fixed and unchangeable document
- An annual independent plan



East Moriches School District

The Board of Education and the Budget

- The Board adopts the budget that the administration creates
- The Board creates the core mission as opposed to everything for everybody
- The Board guides the administration on the core mission of the District
- The administration develops a budget that reflects that mission



East Moriches School District

Voter Response

AVERAGE YEARS	YES VOTE PERCENTAGE	NUMBER OF YES VOTES	NUMBER OF NO VOTES	TOTAL AVERAGE VOTES
Twenty-Four Years	65.10%	430	256	685
Twenty Years	66.25%	452	263	713
Fifteen Years	70.24%	457	223	678
Ten Years	74.52%	393	145	536
Five Years	74.90%	411	159	568
Three Years	74.65%	505	206	710



East Moriches School District

Tax Rate, Tax Levy, and Assessed Valuation

AVERAGE YEARS		TAX RATE	TAX LEVY	AV
Twenty-Nine Years		4.39%	5.43%	0.97%
Twenty Years		4.26%	5.41%	1.06%
Fifteen Years		2.78%	2.66%	-0.10%
Ten Years		1.82%	2.11%	0.29%
Five Years		1.31%	1.80%	0.51%
Three Years		1.26%	1.57%	0.31%



East Moriches School District

Voter Response to the Tax Rate

FISCAL YEAR	% PASSING	YES	NO	TOTAL VOTERS	TAX RATE
1997/98	60%	413	276	689	1.03%
1998/99	64%	359	205	564	-0.77%
1999/00	64%	329	184	513	10.47%
2000/01	55%	338	278	616	2.05%
2001/02	60%	281	187	468	6.04%
2002/03	57%	313	235	548	5.02%
2003/04	56%	369	291	660	8.94%
2004/05	54%	442	371	813	2.44%
2005/06	57%	485	362	847	5.46%
2006/07	47%	576	659	1235	21.62%
2007/08	64%	980	549	1529	7.00%
2008/09	49%	559	581	1140	7.85%
2009/10	60%	470	313	783	3.75%
2010/11	64%	489	273	762	2.65%
2011/12	71%	424	172	596	2.28%
2012/13	70%	382	161	543	2.11%
2013/14	64%	323	181	504	3.38%
2014/15	80%	402	103	505	1.76%
2015/16	78%	439	127	566	1.90%
2016/17	79%	332	88	400	2.52%
2017/18	78%	294	84	380	1.48%
2018/19	73%	246	92	327	1.29%
2019/20	74%	353	126	479	2.94%
2020/21	68%	937	443	1380	0.99%
2021/22	82%	224	48	272	-0.14%



East Moriches School District

Tax Rate Information- PRELIMINARY INFORMATION

	2021-2022	2022-2023	Increase/Decrease	%
Proposed	\$29,519,101	\$ TBD	\$ TBD	TBD%
Tax Rate	\$277.867	\$277.68**	(0.19) Cents	(.068)%
CPI	1.23%	4.70%	3.47%	282.11%
Levy	\$21,437,511*	\$21,437,511	\$0.00	0%
Contingent	TBD			
Tax Rate	TBD			
Levy	\$21,437,511			

*Set by the BOE at the October, 2021 Regular Board Meeting

** Set using an .3 increase in assessed valuation



East Moriches School District

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East Moriches School District

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East Moriches School District

Maintaining Fiscal Stability

- The ability to maintain our strong academic program.
- As a result of our strong schools, the great academic program, the fiscal stability, East Moriches is a highly desirable community to live and raise a family.
 - This results in our assessed valuation increasing each year. It is anticipated that the tax base for East Moriches will reach \$1,000,000,000 (as reported by the Board's financial consultant).
- Third-year in a row of a frozen tax levy
 - The tax rate has **dropped** since 2020 approximately \$1.00/\$100 of assessed value



East Moriches School District

Maintaining Fiscal Stability

- Standard & Poor's Rating AA-
 - The District's rating is currently being reviewed by S & P. We anticipate an increase to AA or AA+.
- Even though the District accumulated a healthy fund balance (available savings), the tax rate over the past ten years remained under 2%, with the past three-year tax rate average increase at 1.26%.
 - The Board's ability to **generate outside revenue** streams significantly contributed to helping to offset property taxes, such as the non-resident tuition program.
- This allows us to re-invest in our schools and secure the community's investment in the property and buildings by improving safety and the working environment for students and staff.



East Moriches School District

Maintaining Fiscal Stability

NYS Financial Stress Designation		
Year	Score	Designation
2013	46.7%	Moderate Fiscal Stress
2014	25.0%	Susceptible Fiscal Stress
2015	28.3%	Susceptible Fiscal Stress
2016	18.3%	No Designation
2017	0%	No Designation
2018	10%	No Designation
2019	0%	No Designation
2020	0%	No Designation
2021	0%	No Designation



East Moriches School District

FTE and Class Size

Class Size Projections K-8 2022-2023							
Grade	Enrollment	FTE	Class Size	Self Contained	FTE	Class Size	Contractual Limit
K	70	4	17.50	0	3	23.33	27
1	53	3	18.67	1	3	18.67	28
2	68	3	23.00	1	3	23.00	28
3	66	3	22.00	0	3	22.00	28
4	66	3	22.00	3	3	22.00	32
5	75	3	24.33	4	3	24.33	32
6	68	3	22.67	0	3	22.67	32
7	71	4	18.00	3	3	24.00	33
8	83	4	20.25	0	3	27.00	33
				{2}			
K-8	634	30	20.89	14	27	23	
K-6	475	22	21.36				
7-8	159	8	19.25				



East Moriches School District

High School Enrollment

2022-2023	333 Students
2023-2024	329 Students
2024-2025	326 Students
2025-2026	313 Students



East Moriches School District

Revenue Budget Figures

Approved vs. 2022/2023 Proposed

	2020-2021	2021-2022	2022-2023		VARIANCE TO
	ACTUAL	PROJECTED BUDGET	PROJECTED BUDGET	DOLLAR CHANGE	2021-2022
REAL PROPERTY TAXES + STAR	\$21,437,620.00	\$21,437,511.00	\$21,437,511.00	-\$268,233.00	-1.24%
P.I.L.O.T.	\$53,170.00	\$55,031.00	\$55,031.00	\$0.00	0.00%
TUITION CHARGES	\$652,514.00	\$336,505.00	\$550,000.00	\$81,728.00	17.45%
BUILDING AID	\$0.00	\$873,118.00	\$869,816.00	-\$3,302.00	-0.38%
TRANSPORTATION	\$0.00	\$750,102.00	\$834,991.00	\$84,889.00	11.32%
INTEREST AND EARNINGS	\$26,060.00	\$30,000.00	\$30,000.00	\$0.00	0.00%
RENTAL OF REAL PROPERTY/INDIVIDUALS	\$42,572.00	\$41,000.00	\$41,000.00	\$0.00	0.00%
REFUNDS - PRIOR YEARS - BOCES	\$60,930.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
REFUNDS - PRIOR YEAR	\$68,994.00	\$0.00	\$0.00	\$0.00	
GIFTS AND DONATIONS	\$2,200.00	\$0.00	\$0.00	\$0.00	
BUILDING USE	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
MISCELLANEOUS REVENUES	\$49,321.00	\$500.00	\$500.00	\$0.00	0.00%
E RATE	\$15,360.00	\$14,000.00	\$14,000.00	\$0.00	0.00%
INTERFUND REVENUES	\$13,177.00	\$0.00	\$0.00	\$0.00	
APPROPRIATED FUND BALANCE	\$0.00	\$400,000.00	\$123,070.00	\$123,070.00	
RESERVE FOR RETIREMENT	\$0.00	\$183,539.00	\$0.00	-\$183,539.00	-100.00%



East Moriches School District

Revenue Budget Figures

Approved vs. 2022/2023 Proposed

	2020-2021	2021-2022	2022-2023		VARIANCE TO
	ACTUAL	PROJECTED BUDGET	PROJECTED BUDGET	DOLLAR CHANGE	2021-2022
UNEMPLOYMENT RESERVE	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
FOUNDATION AID	\$4,462,622.00	\$3,544,505.00	\$4,386,205.00	\$841,700.00	23.75%
EXCESS COST AID/ST.MEDICARE	\$951,288.00	\$442,458.00	\$300,000.00	-\$142,458.00	-32.20%
LOTTERY AID	\$946,142.00	\$0.00	\$0.00	\$0.00	
B.O.C.E.S. AID	\$352,218.00	\$314,249.00	\$290,959.00	-\$23,290.00	-7.41%
TUITION AID-GROUP HOME	\$580,003.00	\$603,600.00	\$793,250.00	\$189,650.00	31.42%
TRANSPORTATION AID GROUP HOME	\$24,859.00	\$0.00		\$0.00	
TEXTBOOK AID	\$63,609.00	\$79,996.00	\$0.00	\$0.00	
COMPUTER SOFTWARE/HARDWARE AID	\$20,067.00	\$9,760.00	\$68,093.00	-\$11,903.00	-14.88%
LIBRARY MATERIALS	\$4,343.00	\$4,375.00	\$19,784.00	\$10,024.00	102.70%
HIGH TAX AID	\$0.00	\$323,352.00	\$4,331.00	-\$44.00	-1.01%
OTHER STATE AID	\$266,936.00	\$0.00	\$323,352.00	\$0.00	0.00%
MEDICAID STATE SHARE	\$25,219.00	\$25,000.00	\$0.00	\$0.00	
EDUCATION STABILIZATION FUND	\$34,855.00	\$0.00	\$25,000.00	\$0.00	0.00%
TOTAL	\$30,154,079.00	\$29,519,101.00	\$30,217,393.00	\$698,292.00	2.37%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed - General Support

		2020-2021	2021-2022	2022-2023		
	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
A 1010.4	CONTRACTUAL AND OTHER	\$3,371.00	\$2,600.00	\$2,900.00	\$300.00	11.54%
A 1010.45	SUPPLIES	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
	Total Board of Education	\$3,371.00	\$3,100.00	\$3,400.00	\$300.00	9.68%
A 1040.16	SALARY - DISTRICT CLERK	\$9,983.00	\$10,233.00	\$12,282.00	\$2,049.00	20.02%
A 1040.45	SUPPLIES AND MATERIALS-CLERK	\$315.00	\$500.00	\$500.00	\$0.00	0.00%
	Total District Clerk	\$10,298.00	\$10,733.00	\$11,296.10	\$563.10	5.25%
A 1060.4	CONTRACTUAL AND OTHER	\$2,970.00	\$3,500.00	\$3,500.00	\$0.00	0.00%
A 1060.45	SUPPLIES AND MATERIALS	\$1,473.00	\$1,550.00	\$1,500.00	-\$50.00	-3.23%
	Total District Meeting	\$4,443.00	\$5,050.00	\$5,000.00	-\$50.00	-0.99%
	TOTAL BOARD OF EDUCATION	\$18,112.00	\$18,883.00	\$21,182.00	\$2,299.00	12.17%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed - General Support

		2020-2021	2021-2022	2022-2023		
ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
A 1240.15	INSTRUCTIONAL SALARIES	\$254,600.00	\$193,800.00	\$220,000.00	\$26,200.00	13.52%
A 1240.16	NON-INSTRUCTIONAL SALARIES	\$150,245.00	\$154,489.00	\$161,641.84	\$7,152.84	4.63%
A 1240.4	CONTRACTUAL AND OTHER	\$107,456.00	\$47,000.00	\$47,000.00	\$0.00	0.00%
A 1240.45	SUPPLIES AND MATERIALS	\$7,996.00	\$11,000.00	\$8,000.00	-\$3,000.00	-27.27%
	TOTAL CENTRAL ADMINISTRATION	\$520,297.00	\$406,289.00	\$436,641.84	\$30,352.84	7.47%
A 1310.15	PROFESSIONAL SALARIES	\$0.00	\$0.00	\$35,000.00	\$35,000.00	
	Total Business Administrator	\$0.00	\$0.00	\$35,000.00	\$35,000.00	
A1320.16	CLAIMS AUDITOR -SALARY	\$5,450.00	\$7,070.00	\$8,000.00	\$930.00	13.15%
	CONTRACTUAL-AUDITING					
A 1320.4	EXPENSE	\$75,677.00	\$90,000.00	\$85,000.00	-\$5,000.00	-5.56%
	Total Auditing	\$81,127.00	\$97,070.00	\$93,000.00	-\$4,070.00	-4.19%
A 1325.16	SALARY - TREASURER	\$44,063.00	\$45,384.00	\$47,200.40	\$1,816.40	4.00%
	Total Treasurer	\$44,063.00	\$45,384.00	\$47,200.40	\$1,816.40	4.00%
A 1380.4	FISCAL AGENT FEE	\$5,350.00	\$10,000.00	\$7,500.00	-\$2,500.00	-25.00%
	Total Fiscal Agent Fees	\$5,350.00	\$10,000.00	\$7,500.00	-\$2,500.00	-25.00%
	TOTAL FINANCE	\$130,540.00	\$152,454.00	\$182,700.40	\$30,246.40	19.84%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed - General Support

		2020-2021	2021-2022	2022-2023		
ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
A 1420.4	LEGAL	\$39,316.00	\$28,000.00	\$35,000.00	\$7,000.00	25.00%
A 1430.4	LEGAL - LABOR COUNSEL	\$3,215.00	\$20,000.00	\$15,000.00	-\$5,000.00	-25.00%
	TOTAL LEGAL COUNSEL	\$42,531.00	\$48,000.00	\$50,000.00	\$2,000.00	4.17%
A 1620.16	NON-INSTRUCTIONAL SALARIES	\$472,588.00	\$465,235.00	\$479,192.05	\$13,957.05	3.00%
A 1620.2	EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	
A 1620.4	CONTRACTUAL AND OTHER	\$53,126.00	\$41,962.00	\$42,801.00	\$839.00	2.00%
A 1620.41	GAS	\$68,389.00	\$85,000.00	\$80,000.00	-\$5,000.00	-5.88%
A 1620.411	ELECTRIC	\$181,258.00	\$195,000.00	\$195,000.00	\$0.00	0.00%
A 1620.412	WATER	\$2,000.00	\$5,000.00	\$4,000.00	-\$1,000.00	-20.00%
A 1620.42	FUEL OIL	\$0.00	\$1,500.00	\$1,000.00	-\$500.00	-33.33%
A 1620.43	TELEPHONE	\$2,382.00	\$5,000.00	\$3,000.00	-\$2,000.00	-40.00%
A 1620.45	SUPPLIES AND MATERIALS	\$53,795.00	\$62,454.00	\$62,454.00	\$0.00	0.00%
A 1620.46	MAINTENANCE AND REPAIR	\$111,719.00	\$66,000.00	\$66,000.00	\$0.00	0.00%
A 1620.5	SUPPLIES FOR COVID-19	\$17,381.00	\$5,000.00	\$0.00	-\$5,000.00	-100.00%
	Total Operation of Plant	\$962,638.00	\$932,151.00	\$933,447.05	\$1,296.05	0.14%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – General Support

		2020-2021	2021-2022	2022-2023		
ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
A 1621.4	CONTRACTUAL & OTHER	\$11,470.00	\$35,000.00	\$35,000.00	\$0.00	0.00%
	Total Maintenance of Plant	\$11,470.00	\$35,000.00	\$35,000.00	\$0.00	0.00%
A 1670.4	CONTRACTUAL COPIES AND MAILING	\$39,942.00	\$55,000.00	\$50,000.00	-\$5,000.00	-9.09%
A1670.45	SUPPLIES AND MATERIALS	\$8,949.00	\$14,000.00	\$5,000.00	-\$9,000.00	-64.29%
	Total Printing & Mailing	\$48,891.00	\$69,000.00	\$55,000.00	-\$14,000.00	-20.29%
A1680.4	CONTRACTUAL AND OTHER	\$40,403.00	\$45,000.00	\$40,000.00	-\$5,000.00	-11.11%
A1680.45	SUPPLIES AND MATERIALS	\$0.00	\$4,500.00	\$4,500.00	\$0.00	0.00%
A1680.49	BOCES SERVICES	\$140,154.00	\$137,700.00	\$140,454.00	\$2,754.00	2.00%
	Total Central Data Processing	\$180,557.00	\$187,200.00	\$184,954.00	-\$2,246.00	-1.20%
	TOTAL CENTRAL SERVICES	\$1,203,556.00	\$1,223,351.00	\$1,208,401.05	-\$14,949.95	-1.22%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – General Support

		2020-2021	2021-2022	2022-2023		
ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
SPECIAL ITEMS						
A 1910.4	UNALLOCATED INSURANCE	\$94,754.00	\$100,000.00	\$100,000.00	\$0.00	0.00%
	Total Insurance	\$94,754.00	\$100,000.00	\$100,000.00	\$0.00	0.00%
A 1981.49	BOCES ADMINISTRATIVE CHARGES	\$111,179.00	\$113,325.00	\$113,402.58	\$77.58	0.07%
	Total BOCES Administrative Charges	\$111,179.00	\$113,325.00	\$113,402.58	\$77.58	0.07%
	TOTAL SPECIAL ITEMS	\$205,933.00	\$213,325.00	\$213,402.58	\$77.58	0.04%
	TOTAL BOARD OF EDUCATION	\$2,120,969.00	\$2,062,302.00	\$2,112,327.87	\$50,025.87	2.43%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Transportation

		2020-2021	2021-2022	2022-2023		
ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
A 5540.4	CONTRACT TRANSPORTATION	\$729,320.00	\$775,000.00	\$790,000.00	\$15,000.00	1.94%
A 5540.41	CONTRACT TRANSPORTATION-SP. EDUCATION	\$546,641.00	\$475,000.00	\$460,000.00	-\$15,000.00	-3.16%
A 5540.42	TRANSPORTATION--FIELD TRIPS, SPORTS	\$6,320.00	\$52,945.00	\$53,000.00	\$55.00	0.10%
	Total Regular Ed Transportation	\$1,282,281.00	\$1,302,945.00	\$1,303,000.00	\$55.00	0.00%
A 5581.491	GROUP HOME TRAN A	\$24,859.000	\$65,600.000	\$119,250.000	\$53,650.00	81.78%
A 5581.496	SUMMER SCHOOL SE	\$0.000	\$56,375.000	\$56,375.000	\$0.00	0.00%
	Total Special Ed Transportation	\$24,859.00	\$121,975.00	\$175,625.00	\$53,650.00	43.98%
	TOTAL TRANSPORTATION	\$1,307,140.00	\$1,424,920.00	\$1,478,625.00	\$53,705.00	3.77%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Employee Benefits

		2020-2021	2021-2022	2022-2023		
ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
A 9010.8	STATE RETIREMENT	\$177,457.00	\$191,829.00	\$191,988.00	\$159.00	0.08%
A 9020.8	TEACHERS' RETIREMENT	\$705,793.00	\$741,618.00	\$732,052.00	-\$9,566.00	-1.29%
A 9030.8	SOCIAL SECURITY	\$663,906.00	\$581,253.00	\$707,349.00	\$126,096.00	21.69%
A 9040.8	WORKERS' COMPENSATION	\$93,457.00	\$75,000.00	\$81,000.00	\$6,000.00	8.00%
A 9045.8	LIFE INSURANCE	\$7,686.00	\$10,000.00	\$9,000.00	-\$1,000.00	-10.00%
A 9050.8	UNEMPLOYMENT BENEFITS	\$6,149.00	\$10,000.00	\$7,000.00	-\$3,000.00	-30.00%
A 9060.8	MEDICAL INSURANCE	\$2,185,636.00	\$2,536,779.00	\$2,808,545.00	\$271,766.00	10.71%
A 9089.8	EMPLOYEE BENEFITS-OTHER	\$138,422.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
	Total Employee Benefits	\$3,978,506.00	\$4,156,479.00	\$4,546,934.00	\$390,455.00	9.39%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Debt Service

		2020-2021	2021-2022	2022-2023	\$ CHANGE	% CHANGE
ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	21-22 TO 22-23	21-22 TO 22-23
DEBT SERVICE						
A 9710.6	PRINCIPAL-EXCEL BOND	\$35,000.00	\$35,000.00	\$40,000.00	\$5,000.00	14.29%
A 9710.7	INTEREST-EXCEL BOND	\$11,250.00	\$9,850.00	\$8,325.00	-\$1,525.00	-15.48%
	Total Excel Bond	\$46,250.00	\$44,850.00	\$48,325.00	\$3,475.00	7.75%
A 9711.6	PRINCIPAL-SERIAL BONDS	\$795,000.00	\$825,000.00	\$865,000.00	\$40,000.00	4.85%
A 9711.7	INTEREST-SERIAL BONDS	\$524,538.00	\$496,638.00	\$459,344.00	-\$37,294.00	-7.51%
	Total Serial Bonds	\$1,319,538.00	\$1,321,638.00	\$1,324,344.00	\$2,706.00	0.20%
A 9760.7	INTEREST-TAX ANTICIPATION	\$6,667.00	\$35,000.00	\$25,000.00	-\$10,000.00	-28.57%
	Total Tax Anticipation Notes	\$6,667.00	\$35,000.00	\$25,000.00	-\$10,000.00	-28.57%
	TOTAL DEBT SERVICE	\$1,372,454.00	\$1,401,488.00	\$1,397,669.00	-\$3,819.00	-0.27%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Interfund Transfers

		2020-2021	2021-2022	2022-2023		
ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
A 9901.95	TRANSFER TO CAFETERIA	\$38,000.00	\$30,000.00	\$40,000.00	\$10,000.00	33.33%
A 9950	TRANSFER TO SPECIAL AID	\$50,612.00	\$75,000.00	\$55,000.00	-\$20,000.00	-26.67%
	<i>Total Interfund Tansfers</i>	\$88,612.00	\$105,000.00	\$95,000.00	-\$10,000.00	-9.52%



East Moriches School District

Future Dates

- BOE Budget Workshop #2, March 9, 2022
- BOE Budget Workshop #3, March 23, 2022
- BOE Candidate Petitions due, April 18, 2022, by 5:00 p.m.
- BOE Budget Adoption, April 13, 2022



East Moriches School District

Future Dates

- Public Hearing, May 4, 2022
- Meet the Candidates Night, May 4, 2022
- Last Day for Voter Registration, May 12, 2022
- Annual Meeting for Budget and BOE Election, May 17, 2022
 - 1:00 p.m. to 9:00 p.m. Elementary Cafeteria
- Regular Meeting, May 17, 2022
 - 7:30 p.m. Middle School



East Moriches School District

Propositions

- Proposition 1 Tax Levy Approval
- Proposition 2 Library Approval
- Proposition 3 High School Designation
- Proposition 4 Capital Projects



Budget Workshop #1

First Draft of the 2022-2023 Budget

- No tax levy increase
- Increased revenues
- Maintaining the outstanding educational program for our students.

