

# Budget Workshop #3

## Proposed 2022-2023 Budget



# East Moriches School District

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## Overview

- Introduction
- Review Our Data
  - Historical Voter Response
  - Tax Rate, Tax Levy Trends, and Data
  - East Moriches Highlights
  - Enrollment and Maintaining Low Class Size
  - Highlight Strong Fiscal Leadership from the Board of Education
- Review our Projected Revenue
- Continue Presenting the Expenditure Side of the Budget
- Future Dates
- Propositions



# East Moriches School District

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## 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

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## 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

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## Contingent Budget-Recommended Reductions

AREA	APPROXIMATE REDUCTION
STATE FUNDED COMPUTER HARDWARE	\$7,947
INTERSCHOLASTIC ATHELETIC EQUIPMENT	\$13,000

## OTHER LIMITATIONS OF A CONTINGENT BUDGET

- NO BUILDING USE BY OUTSIDE GROUPS
- NO PURCHASE OF EQUIPMENT (INCLUDING COMPUTER HARDWARE)
- NO NON-ESSENTIAL REPAIRS
- NO CAPITAL EXPENSE EXCEPT FOR EMERGENCY REPAIRS
- NO SALARY INCREASES FOR NON-UNIONIZED EMPLOYEES



# East Moriches School District

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## Tax Rate Information- PRELIMINARY INFORMATION

	2021-2022	2022-2023	Increase/Decrease	%
Proposed	\$29,519,101	<b>\$ 30,443,091</b>	<b>\$923,990</b>	<b>3.13%</b>
Tax Rate	\$277.867	\$277.68**	(0.19) Cents	(0.068)%
CPI	1.23%	4.70%	3.47%	282.11%
Levy	\$21,437,511*	\$21,437,511	\$0.00	0%
Contingent		\$30,422,144	\$20,947	(0.0007)%
Tax Rate		\$277.68**	(0.19) Cents	(.068)%
Levy		\$21,437,511	\$0.00	0%

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

\*\* Set using an .3 increase in assessed valuation



# East Moriches School District

## Tax Rate Information- PRELIMINARY INFORMATION Presented 2/16

	2021-2022	2022-2023	Increase/Decrease	%
Proposed	\$29,519,101	\$ 30,443,091	\$923,990	3.13%
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# East Moriches School District

## Tax Rate Information- PRELIMINARY INFORMATION Presented 3/9

	2021-2022	2022-2023	Increase/Decrease	%
Proposed	\$29,519,101	\$ 30,443,091	\$923,990	3.13%
Tax Rate	\$277.867	\$277.68**	(0.19) Cents	(.068)%
CPI	1.23%	5.1%	3.87%	314.63%
Levy	\$21,437,511*	\$21,437,511	\$0.00	0%
Contingent		\$30,422,144	\$20,947	(0.0007)%
Tax Rate		\$277.68**	(0.19) Cents	(.068)%
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# East Moriches School District

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# East Moriches School District

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# East Moriches School District

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## Tax Levy Information

East Moriches Tax Levy Increase 0.000%

Westhampton Beach Tax Levy Increase 2.629%

Eastport-South Manor Tax Levy Increase 3.196%

Center Moriches Tax Levy Increase 2.474%

Suffolk County Average Tax Levy Increase 2.139%



# East Moriches School District

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## 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

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## Maintaining Fiscal Stability

- Standard & Poor's Rating 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

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## 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

## 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	\$348,768	\$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%
<b>FOUNDATION AID</b>	\$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%
<b>TOTAL</b>	<b>\$30,154,079.00</b>	<b>\$29,519,101.00</b>	<b>\$30,311,134.00</b>	<b>\$792,033.00</b>	<b>2.68%</b>





# 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%
	<b>Total Regular Ed Transportation</b>	<b>\$1,282,281.00</b>	<b>\$1,302,945.00</b>	<b>\$1,303,000.00</b>	<b>\$55.00</b>	<b>0.00%</b>
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%
	<b>Total Special Ed Transportation</b>	<b>\$24,859.00</b>	<b>\$121,975.00</b>	<b>\$175,625.00</b>	<b>\$53,650.00</b>	<b>43.98%</b>
	<b>TOTAL TRANSPORTATION</b>	<b>\$1,307,140.00</b>	<b>\$1,424,920.00</b>	<b>\$1,478,625.00</b>	<b>\$53,705.00</b>	<b>3.77%</b>



# 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	<b>\$126,096.00</b>	<b>21.69%</b>
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	<b>\$271,766.00</b>	<b>10.71%</b>
A 9089.8	EMPLOYEE BENEFITS-OTHER	\$138,422.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
	<b>Total Employee Benefits</b>	<b>\$3,978,506.00</b>	<b>\$4,156,479.00</b>	<b>\$4,546,934.00</b>	<b>\$390,455.00</b>	<b>9.39%</b>



# East Moriches School District

## Expenditure Budget Figures

### Approved vs. 2022/2023 Proposed – Personnel & High School Tuition

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
A 2110.4	CONTRACTUAL AND OTHER	\$44,902.00	\$175,000.00	\$175,000.00	\$0.00	0.00%
A 2210.45	CLASSROOMSUPPLIES & MATERIALS	\$13,609.00	\$32,500.00	\$12,000.00	-\$20,500.00	-170.83%
A 2210.451	PROGRAM SUPPLIES & MATERIALS	\$20,169.00	\$17,500.00	\$35,000.00	\$17,500.00	50.00%
A 2110.47	<b>TUITION</b>	\$6,518,347.00	\$6,623,885.00	<b>\$6,865,072</b>	<b>\$241,187</b>	<b>3.51%</b>
A 2110.471	CHARTER SCHOOLS	\$34,832.00	\$75,000.00	\$45,000.00	-\$30,000.00	-66.67%
A 2110.48	TEXTBOOKS K-12	\$72,793.00	\$65,592.00	\$65,592.00	\$0.00	0.00%
A 2110.49	BOCES SERVICES	\$57,363.00	\$80,000.00	\$80,000.00	\$0.00	0.00%
	<b>Total Regular School Instruction</b>	<b>\$11,732,892.00</b>	<b>\$12,421,131.00</b>			



# East Moriches School District

## Expenditure Budget Figures

### Approved vs. 2022/2023 Proposed – Personnel & High School Tuition

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
<b>SPECIAL PROGRAMS</b>						
<b>TEACHING-Special Education</b>						
A 2250.15	INSTRUCTIONAL SALARIES-MS	\$592,710.00	\$614,279.00	\$622,985.00	\$8,706.00	1.40%
A 2250.15.-1	INSTRUCTIONAL SALARIES- ES	\$1,068,515.00	\$1,068,105.00	\$1,242,235.00	\$174,130.00	14.02%
A 2250.16	NON-INSTRUCTIONAL SALARIES-MS	\$49,358.00	\$327,596.00	\$100,368.00	-\$227,228.00	-226.39%
A 2250.16-1	NON-INSTRUCTIONAL SALARIES-ES	\$186,898.00		\$212,736.00	\$212,736.00	100.00%
A 2250.4	CONTRACTUAL AND OTHER	\$404,020.00	\$742,000.00	\$853,000.00	\$111,000.00	13.01%
A 2250.45	SUPPLIES AND MATERIALS	\$354.00	\$3,500.00	\$500.00	-\$3,000.00	-600.00%
A 2250.47	<b>TUITION-HS</b>	\$1,747,265.00	\$2,088,355.00	<b>\$1,849,404</b>	<b>-\$238,951</b>	<b>-12.92%</b>
A 2250.471	TUITION-PUBLIC SCHOOLS	\$0.00	\$0.00	\$0.00	\$0.00	
A 2250.472	TUITION-ALL OTHER	\$330,919.00	\$438,000.00	\$600,000.00	\$162,000.00	27.00%





# East Moriches School District

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## Reinvesting in our Schools

### Middle School Playground and Recess Area Renovation





# East Moriches School District

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## Reinvesting in our Schools

### Middle School Playground and Recess Area Renovation



# East Moriches School District

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## Reinvesting in our Schools

### Middle School Cafeteria Kitchen Upgrade





# East Moriches School District

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## Reinvesting in our Schools

### Middle School Cafeteria Kitchen Upgrade





# East Moriches School District

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## Reinvesting in our Schools

### Elementary and Middle School Ventilation Project



# East Moriches School District

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## Reinvesting in our Schools

### Elementary Cafeteria/Auditorium Lighting Upgrade and Floor Renovation



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Budget Workshop #Budget Workshop #3, March 23, 2022, 7:00 PM

, March 9, 2022, 7:00 PM



# East Moriches School District

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## Budget Figures

### Approved Budget vs. 2022-2023 Proposed Budget

2021-2022 Approved Budget	\$29,519,101
2022-2023 Proposed Budget	\$30,443,091
Current Proposed Tax Levy Increase	\$0.00
Estimated Property Tax Increase	- 0.068%



# East Moriches School District

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## 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

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## Propositions

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



# East Moriches School District

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## 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

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## Board of Education Candidates

- Vote for Two



# Budget Workshop #3

## Proposed 2022-2023 Budget

- No tax levy increase
- Maintaining the outstanding educational program for our students
- Reinvesting in our Schools
- Continue to create outside revenue sources.

