

Budget Workshop #4

BOE Adoption

Proposed 2022-2023 Budget



East Moriches School District

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 and Expenditures
- Propositions
- Future Dates



East Moriches School District

What is a Budget?

- A multi-year plan
- Estimates of revenues and expenditures
- It establishes the tax levy, not the tax rate
- The Board guides the administration on the core mission of the District
 - From that the administration develops a budget that reflects that mission
- The Board adopts the budget that the administration creates



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

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

Tax Rate Information- PRELIMINARY INFORMATION

	2021-2022	2022-2023	Increase/Decrease	%
Proposed	\$29,519,101	\$30,398,630	\$879,529	2.98%
Tax Rate	\$277.867	\$277.68**	(0.19) Cents	(0.068)%
CPI	1.23%	8.5%	7.27%	591.05%
Levy	\$21,437,511*	\$21,437,511	\$0.00	0%
Contingent		\$30,377,683	\$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

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East Moriches School District

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

Three-Part Budget

	2022-2023	2021-2022
Administrative	\$1,544,843	\$1,457,566
Program	\$26,542,631	\$25,692,896
Capital	\$2,311,156	\$2,368,639



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-
- 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

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	\$314,308	\$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	\$783,250.00	\$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	\$30,398,630.00	\$879,529	2.98%



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	\$110,000.00	\$10,000.00	10.00%
	Total Insurance	\$94,754.00	\$100,000.00	\$110,000.00	\$10,000.00	10.00%
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	\$91,000.00	\$16,000.00	22.00%
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	\$870,000.00	\$45,000.00	5.45%
A 9711.7	INTEREST-SERIAL BONDS	\$524,538.00	\$496,638.00	\$399,384.00	-\$97,245.00	-19.58%
	Total Serial Bonds	\$1,319,538.00	\$1,321,638.00	\$1,264,384.00	-\$52,254.00	-3.95%
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

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
ADMINISTRATION - BUILDING						
A 2020.15	INSTRUCTIONAL SALARIES	\$350,584.00	\$362,415.00	\$390,962.00	\$28,547.00	7.30%
	<i>Total Administration - Building</i>	\$350,584.00	\$362,415.00	\$390,962.00	\$28,547.00	7.30%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
TEACHING-Regular School Instruction						
A 2110.12	TEACHERS' SALARIES K-3	\$1,782,602.00	\$1,905,179.00	\$1,841,298.42	-\$63,880.58	-3.47%
A 2110.121	TEACHERS' SALARIES 5-6	\$1,049,389.00	\$1,083,914.00	\$925,884.87	-\$158,029.13	-17.07%
A 2110.121-1	TEACHERS' SALARIES 4	\$479,852.00	\$570,196.00	\$592,808.14	\$22,612.14	3.81%
A 2110.122	HEALTH INSURANCE BUY-BACK K-6	\$167,673.00	\$170,000.00	\$170,000.00	\$0.00	0.00%
A 2110.13	TEACHERS' SALARIES 7-8	\$1,194,676.00	\$1,251,317.00	\$1,328,842.57	\$77,525.57	5.83%
A 2110.14	SUBSTITUTE TEACHER SALARIES	\$100,928.00	\$95,000.00	\$95,000.00	\$0.00	0.00%
A 2110.16	NON-INSTRUCTIONAL SALARIES	\$195,757.00	\$191,657.00	\$189,632.68	-\$2,024.32	-1.07%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

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	TUITION	\$6,518,347.00	\$6,623,885.00	\$6,865,072	\$241,187	3.51%
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%
	Total Regular School Instruction	\$11,732,892.00	\$12,421,131.00			



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
SPECIAL PROGRAMS						
TEACHING-Special Education						
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	TUITION-HS	\$1,747,265.00	\$2,088,355.00	\$1,849,404	-\$238,951	-12.92%
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

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
A 2250.49	BOCES SPECIAL EDUCATION	\$404,478.00	\$550,000.00	\$475,000.00	-\$75,000.00	-15.79%
A 2250.491	GROUP HOME A	\$427,425.00	\$454,000.00	\$554,000.00	\$110,000.00	19.50%
	GROUP HOME A-INT HEALTH CARE		\$84,000.00	\$110,000.00	\$26,000.00	23.64%
A2250.492	GROUP HOME A- COMPLETE REHAB	\$0.00	\$0.00	\$0.00	\$0.00	
A 2250.496	SUMMER SCHOOL SE	\$29,298.00	\$20,000.00	\$30,000.00	\$10,000.00	33.33%
	Total Special Education	\$5,241,240.00	\$6,389,835.00	\$6,650,228.00	\$270,393	4.06%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
BOCES-Occupational Education						
<u>A 2280.49</u>	<u>BOCES OCC. ED.</u>	\$268,860.00	\$280,000.00	\$280,000.00	\$0.00	0.00%
	<i>Total Occupational Education</i>	\$268,860.00	\$280,000.00	\$280,000.00	\$0.00	0.00%
	TOTAL SPECIAL PROGRAMS	\$5,510,100.00	\$6,669,835.00	\$6,901,278.42		3.35%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
LIBRARY AND AV						
A 2610.15	INSTRUCTIONAL SALARY	\$165,523.00	\$170,689.00	\$178,266.00	\$7,577.00	4.25%
A 2610.16	NON-INSTRUCTIONAL SALARIES	\$481.00	\$24,240.00	\$31,217.00	\$6,977.00	22.35%
A 2610.45	SUPPLIES AND MATERIALS- LIBRARY	\$928.00	\$3,802.00	\$3,806.00	\$4.00	0.11%
A 2610.451	STATE-AIDED BOOKS	\$4,375.00	\$4,675.00	\$4,675.00	\$0.00	0.00%
A 2610.49	BOCES SERVICES	\$10,633.00	\$22,000.00	\$13,000.00	-\$9,000.00	-69.23%
	TOTAL Library & AV	\$181,940.00	\$225,406.00	\$230,964.00	\$5,558.00	2.41%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
COMPUTER INSTRUCTION						
A 2630.15	COMPUTER ASSISTED INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	
A 2630.22	STATE-AIDED HARDWARE	\$19,413.00	\$7,947.00	\$7,947.00	\$0.00	0.00%
A 2630.42	COMPUTER EQUIPMENT REP&REP	\$112,600.00	\$112,800.00	\$120,000.00	\$7,200.00	6.00%
A 2630.45	SUPPLIES AND MATERIALS	\$74,118.00	\$40,000.00	\$50,000.00	\$10,000.00	20.00%
A 2630.46	STATE-AIDED SOFTWARE	\$27,484.00	\$20,617.00	\$11,205.00	-\$9,412.00	-84.00%
A 2630.49	BOCES SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	
	Total Computer Instruction	\$233,615.00	\$181,364.00	\$189,152.00	\$7,788.00	4.12%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
PUPIL PERSONNEL SERVICES						
GUIDANCE						
A 2810.15	GUIDANCE COUNSELOR	\$113,665.00	\$112,845.00	\$120,827.00	\$7,982.00	6.61%
A 2810.16	NON-INSTRUCTIONAL SALARIES	11,982.00	12,500.00	14,342.00	\$1,842.00	12.84%
<u>A 2810.45</u>	<u>SUPPLIES AND MATERIALS</u>	\$56.00	\$150.00	\$150.00	\$0.00	0.00%
	Total Guidance Counselor	\$125,703.00	\$125,495.00	\$135,319.00	\$9,824.00	7.26%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
HEALTH SERVICES						
A 2815.16	NON-INSTRUCTIONAL SALARIES	\$110,004.00	\$111,934.00	\$114,732.00	\$2,798.00	2.44%
A 2815.4	CONTRACTUAL AND OTHER	\$25,517.00	\$25,000.00	\$26,000.00	\$1,000.00	3.85%
A 2815.45	<u>SUPPLIES AND MATERIALS</u>	\$1,881.00	\$2,000.00	\$2,000.00	\$0.00	0.00%
	Total Health Services	\$137,402.00	\$138,934.00	\$142,732.00	\$3,798.00	2.66%
PSYCHOLOGY SERVICES						
A 2820.15	INSTRUCTIONAL SALARIES	\$126,114.00	\$132,073.00	\$165,396.00	\$33,323.00	20.13%
A 2820.45	<u>SUPPLIES AND MATERIALS</u>	\$0.00	\$150.00	\$150.00	\$0.00	0.00%
	Total Psychology Services	\$126,114.00	\$132,223.00	\$165,546.00	\$33,323.00	20.13%



East Moriches School District

Expenditure Budget Figures

Approved vs. 2022/2023 Proposed – Instruction

ACCOUNT	DESCRIPTION	AUDITED EXPENSES	BUDGETED EXPENSES	PROJECTED BUDGET	DOLLAR CHANGE	VARIANCE TO 2021-2022
CO-CURRICULAR ACTIVITIES						
A 2850.15	CLUB SALARIES	\$13,724.00	\$65,000.00	\$65,000.00	\$0.00	0.00%
A 2850.4	CONTRACT COSTS-TRIPS	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
	Total Co-Curricular Activities	\$13,724.00	\$67,500.00	\$67,500.00	\$0.00	0.00%
INTERSCHOLASTIC ATHLETICS						
A 2855.15	INSTRUCTIONAL SALARIES	\$52,089.00	\$81,000.00	\$81,000.00	\$0.00	0.00%
A2855.2	EQUIPMENT	\$0.00	\$13,000.00	\$13,000.00	\$0.00	0.00%
A 2855.4	CONTRACTUAL AND OTHER	\$11,142.00	\$22,000.00	\$22,000.00	\$0.00	0.00%
A 2855.45	SUPPLIES AND MATERIALS	\$3,775.00	\$13,000.00	\$13,000.00	\$0.00	0.00%
	Total Interscholastic Activities	\$67,006.00	\$129,000.00	\$129,000.00	\$0.00	0.00%
	TOTAL PUPIL SERVICES	\$469,949.00	\$593,152.00	\$640,097.00	\$46,945.00	7.33%
	TOTAL INSTRUCTION	\$18,479,080.00	\$20,368,912.00	\$20,670,576.73	\$301,664.73	1.48%



Proposition IV

Reinvesting in our schools



East Moriches School District

Reinvesting in our Schools

Middle School Playground and Recess Area Renovation



East Moriches School District

Reinvesting in our Schools

Middle School Playground and Recess Area Renovation



East Moriches School District

Reinvesting in our Schools

Middle School Cafeteria Kitchen Upgrade



East Moriches School District

Reinvesting in our Schools

Middle School Cafeteria Kitchen Upgrade



East Moriches School District

Reinvesting in our Schools

Elementary and Middle School Ventilation Project



East Moriches School District

Reinvesting in our Schools

Elementary Cafeteria/Auditorium Lighting Upgrade and Floor Renovation



East Moriches School District

Budget Figures

Approved Budget vs. 2022-2023 Proposed Budget

2021-2022 Approved Budget	\$29,519,101
2022-2023 Proposed Budget	\$30,398,630
Current Proposed Tax Levy Increase	\$0.00
Estimated Property Tax Increase	- 0.068%



East Moriches School District

Propositions

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



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

Board of Education Candidates

- Vote for Two
- *BOE Candidate Petitions due, Monday, April 18, 2022, by 5:00 p.m.*



BOE Adoption

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

