
PATCHOGUE-MEDFORD UFSD BUDGET WORKSHOP #3

MARCH 8, 2022

BUDGET WORKSHOP SCHEDULE

BUDGET WORKSHOP DATES	BUDGET CATEGORIES TO BE DISCUSSED
January 25, 2022	General Support, Plant & Facilities, Security, Technology, Transportation, Governor's Budget
February 15, 2022	Curriculum & Instruction, Special Education and Pupil Services, BOCES, Property Tax Calculation
March 8, 2022	Staffing, Benefits, Interfund Transfers (Capital, Food Service)
March 29, 2022	Revenues, Tax Rate, Grant Funding, Fund Balance Analysis, Financial Plan Projections

BUDGET WORKSHOP #3

BUDGET CATEGORIES TO BE DISCUSSED

- ❖ Staffing
- ❖ Employee Benefits
- ❖ Interfund Transfers
- ❖ Community Schools
- ❖ District-Wide Codes
- ❖ District Vote Propositions

STAFFING

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT										
Staffing Reconciliation										
For the 2022-2023 Budget										
	Total FTE's	PMCT	TA'S	NURSES	CSEA CLER	CSEA OPER	PT UNIT	PMAA	NON REP	OTHER
2021-2022 Staffing FTE's:										
Original Proposed Staffing for 2021-2022	1,286.60	629.60	38.00	14.00	102.00	115.00	280.00	39.00	14.00	55.00
Corrections/Adjustments to Staffing during 2021-2022	38.40	23.40	4.00	1.00	51.00	13.00	(55.00)	1.00		
2021-2022 Revised Staffing Amount	1,325.00	653.00	42.00	15.00	153.00	128.00	225.00	40.00	14.00	55.00
2022-2023 Budget - Proposed Staffing FTE's:										
General Fund FTE's	1,285.66	649.47	38.00	14.00	174.80	110.40	195.50	35.57	12.92	55.00
School Lunch and Funded Program FTE's	112.84	39.53	10.00	1.00	4.20	17.60	36.00	3.43	1.08	-
Total District Wide FTE's Proposed - 2022-2023	1,398.50	689.00	48.00	15.00	179.00	128.00	231.50	39.00	14.00	55.00
Proposed Increase (Decrease) in Staffing	73.50	36.00	6.00	-	26.00	-	6.50	(1.00)	-	-
		a	b		c		d	e		
a - Increase of 15 FTE's for 9 Period Day at High School, 15.0 FTE's for 9 Period Day at Middle Schools, 6.0 FTE's for CTE and other District-Wide positions.										
b - Addition of Teaching Assistants.										
c - Convert 15.0 Special Ed Aide FTE's to Full-Time, Convert 11.0 Health Aide FTE's to Full-Time.										
d - See part time staffing reconciliation.										
e - Reduction of Assistant Principal at the High School from 5 to 4.										
Other - District Clerk (1.0); Admin Asst Supt Office (1.0); Security Guards (51.0 estimated); Security Asst. Director (1.0); Sub Teacher Caller (.50); Alternate Claims Auditor (0.50)										

STAFFING

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT		
Part-Time Unit Staffing Change		
For the 2022-2023 Budget		
FTE's	Area	Account Code
30.50	Adjustment of Part-Time Special Education FTE's	A 2250.1860-90-000
(15.00)	Convert to Full Time Special Education Aides	A 2250.1860-90-000
0.50	Add Part Time Clerical at Tremont	A 2020.1860-07-000
0.50	Add Part Time Clerical for Child Care	A 7310.1860.90-000
1.00	Correct FTE's in School Lunch Fund	C 2860.1697-95-000
(11.00)	Convert Health Aides to Full Time Positions	A 2815.1860-89-000
6.50	Changes to Staffing Proposed for 2022-2023	

NOTABLE STAFFING CHANGES

- Addition of approximately 30 teachers total at the High School and the Middle School level for the proposed 9-period day
- Proposed staff increase includes the expansion of the Career and Technical Education (CTE) Programs, an additional kindergarten section, and bilingual community liaison for the entering and emerging program
- Addition of six Teaching Assistants
- Conversion of 15 Part-Time Special Education Aides to Full-Time positions
- Conversion of 11 Part-Time Health Aide to Full-Time positions
- Addition of a Part-Time Clerical at Tremont
- Addition of a Part-Time Clerical for Child Care
- Reduction of Assistant Principal at the High School

EMPLOYEE BENEFITS

Account	Name	2019-20		2020-21		2021-22	2021-22	2022-23	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A9010800090000	NYSERS	\$1,953,405.00	\$1,985,607.79	\$2,038,102.00	\$1,967,732.07	\$2,217,710.00	\$2,156,115.00	2,163,703.00	(54,007)	-2.44%
A9020800090000	NYSTRS	\$6,706,066.00	\$6,579,492.86	\$7,150,030.00	\$7,246,623.70	\$7,616,850.00	\$7,581,187.00	8,409,996.00	793,146	10.41%
A9030800090000	SOCIAL SECURITY	\$7,274,965.00	\$7,002,126.53	\$7,120,861.00	\$7,047,808.59	\$7,360,132.00	\$7,413,235.00	7,789,247.00	429,115	5.83%
A9040800090000	WORKERS COMP.	\$760,605.00	\$922,872.13	\$760,605.00	\$857,292.09	\$760,605.00	\$934,588.00	760,605.00	-	0.00%
A9045800090000	LIFE INSURANCE	\$28,159.00	\$23,654.71	\$28,881.00	\$24,751.74	\$28,858.00	\$24,420.00	29,559.00	701	2.43%
A9050800090000	UNEMPLOYMENT INS	\$21,080.00	\$8,016.14	\$50,815.00	\$11,401.48	\$50,815.00	\$2,500.00	50,815.00	-	0.00%
A9055800090000	DISAB INS-INSTR	\$111,436.00	\$103,985.49	\$114,040.00	\$104,647.25	\$110,390.00	\$107,419.00	123,309.00	12,919	11.70%
A9056800090000	DISAB INS-OPER	\$28,159.00	\$26,876.09	\$30,458.00	\$24,302.13	\$30,250.00	\$24,903.00	30,250.00	-	0.00%
A9060800090000	HEALTH INSURANCE	\$25,716,238.00	\$23,761,190.44	\$24,683,908.00	\$23,801,415.57	\$25,655,597.00	\$26,366,411.00	29,876,891.00	4,221,294	16.45%
A9061800090000	MEDICAL REIMB	\$1,758,558.00	\$1,934,732.42	\$1,966,650.00	\$2,090,480.30	\$2,113,744.00	\$2,286,037.00	2,542,314.00	428,570	20.28%
A9065800090000	DENTAL	\$371,428.00	\$298,897.10	\$352,787.00	\$301,747.34	\$341,381.00	\$327,044.00	433,289.00	91,908	26.92%
A9070800090000	SICK LEAVE/ RET PROF	\$300,000.00	\$977,612.35	\$300,000.00	\$1,464,373.29	\$300,000.00	\$1,080,656.00	300,000.00	-	0.00%
A9075800090000	SICK LEAVE/RET OPERATIONAL	\$100,000.00	\$71,584.58	\$100,000.00	\$102,591.95	\$100,000.00	\$173,950.00	100,000.00	-	0.00%
A9089100090000	VACATION BUY BACK	\$267,041.00	\$422,829.22	\$239,890.00	\$428,328.66	\$278,246.00	\$277,502.00	299,765.00	21,519	7.73%
	Sub-Total Employee Benefits	\$45,397,140.00	\$44,119,477.85	\$44,937,027.00	\$45,473,496.16	\$46,964,578.00	\$48,755,967.00	52,909,743.00	5,945,165	12.66%

9020.8000 – NYSTRS

- Employer contribution rate for 2022-2023 is estimated at 10.29%

9030.8000 – SOCIAL SECURITY

- The wages subject to Social Security continues to rise (i.e., almost +\$30K increase in past 7 years)

9060.8000 – HEALTH INSURANCE

- Rates allow for a mid-year increase and were up by nearly 12% this past January

9061.8000 – MEDICARE REIMBURSEMENT

- Anticipated increase is due to the Medicare rates rising by approximately 15% and additional retirees reaching age 65

DEBT SERVICE AND INTERFUND TRANSFERS

Account	Name	2019-20		2020-21		2021-22	2021-22	2022-23	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A9760700090000	TAX ANTICIPATION NOTES	\$596,827.00	\$356,001.74	\$487,500.00	\$106,875.95	\$458,334.00	\$42,777.00	465,833.00	7,499	1.64%
	Sub-Total Debt Service	\$596,827.00	\$356,001.74	\$487,500.00	\$106,875.95	\$458,334.00	\$42,777.00	465,833.00	7,499	1.64%

Account	Name	2019-20		2020-21		2021-22	2021-22	2022-23	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A9901930090000	TRANSFER TO SCHOOL LUNCH FUND	\$50,000.00	\$80,170.96	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	50,000.00	-	0.00%
A9901950090000	TRANSFER TO SPEC AID	\$423,600.00	\$302,005.69	\$369,232.00	\$253,309.56	\$369,232.00	\$378,267.00	386,750.00	17,518	4.74%
A9901960090000	TRANSFER TO DEBT SERVICE	\$11,248,750.00	\$11,248,748.72	\$11,275,274.00	\$11,242,964.68	\$10,493,887.00	\$10,493,886.00	10,527,012.00	33,125	0.32%
A9950900090000	TRANSFER TO CAPITAL FUND	\$3,000,000.00	\$3,000,000.00	\$0.00	\$0.00	\$950,000.00	\$950,000.00	1,500,000.00	550,000	57.89%
	Sub-Total Interfund Transfers	\$14,722,350.00	\$14,630,925.37	\$11,694,506.00	\$11,546,274.24	\$11,863,119.00	\$11,872,153.00	12,463,762.00	600,643	5.06%

9901.9500 – TRANSFER TO SPECIAL AID

- District share of summer handicap and Extended School Year programs plus those attending blind and deaf schools

9901.9600 – TRANSFER TO DEBT SERVICE

- Needed for the principal and interest payments on bonds in addition to Energy Performance Contract (EPC) payments

INTERFUND TRANSFER TO SCHOOL LUNCH FUND

PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT							
Food Service Department Equipment Needs							
Projected for the 2020-21, 2021-22 and 2022-23 Fiscal Years							
Equipment Needed	Total Quantity Needed District Wide	Estimated Cost	Total Estimated Cost of Equipment as of 2019	ACTUAL EQUIPMENT PURCHASES FOR 2020-21	PROJECTED EQUIPMENT PURCHASES FOR 2021-22	PROJECTED EQUIPMENT PURCHASES FOR 2022-23	TOTAL PROJECTED EQUIPMENT PURCHASES FOR 2020-21 THROUGH 2022-23
Reach-in Refrigeration 3 door (River)	1	\$ 5,200.00	\$ 5,200.00		\$ 6,410.00		\$6,410.00
2 door (Tremont, South Ocean)	3	\$ 1,850.00	\$ 5,550.00		\$ 5,323.00	\$ 2,700.00	\$8,023.00
Convection Oven (River, Canaan)	2	\$ 6,000.00	\$ 12,000.00			\$ 12,000.00	\$12,000.00
Installation Labor	2	\$ 1,000.00	\$ 2,000.00			\$ 2,000.00	\$2,000.00
Reach-in Refrigeration Glass Doors (HS)	4	\$ 4,200.00	\$ 16,800.00	\$ 6,055.00		\$ 8,400.00	\$ 14,455.00
Point of Sale (POS) Pin Pads	24	\$ 403.00	\$ 9,672.00	\$ 5,642.00		\$ 4,030.00	\$ 9,672.00
POS Computers	20	\$ 2,300.00	\$ 46,000.00	\$ 11,500.00	\$ 32,152.00	\$ 11,500.00	\$ 55,152.00
Hot Carts (HS)	1	\$ 4,200.00	\$ 4,200.00		\$ 4,200.00		\$ 4,200.00
Steamer, food (HS)	1	\$ 22,100.00	\$ 22,100.00			\$ 22,100.00	\$ 22,100.00
Food Chopper, HOBART (HS)	1	\$ 5,600.00	\$ 5,600.00		\$ 5,600.00		\$5,600.00
Milk Box (Saxton)	1	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00			\$3,500.00
Hot Carts	12	\$ 1,999.00	\$ 23,988.00	\$ 23,988.00			\$23,988.00
Estimated Equipment Needs			\$ 156,610.00	\$ 50,685.00	\$ 53,685.00	\$ 62,730.00	\$167,100.00
Highlighted items have already been purchased							

INTERFUND TRANSFER TO SCHOOL LUNCH FUND

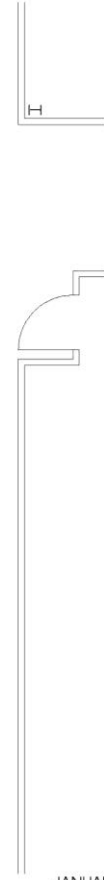
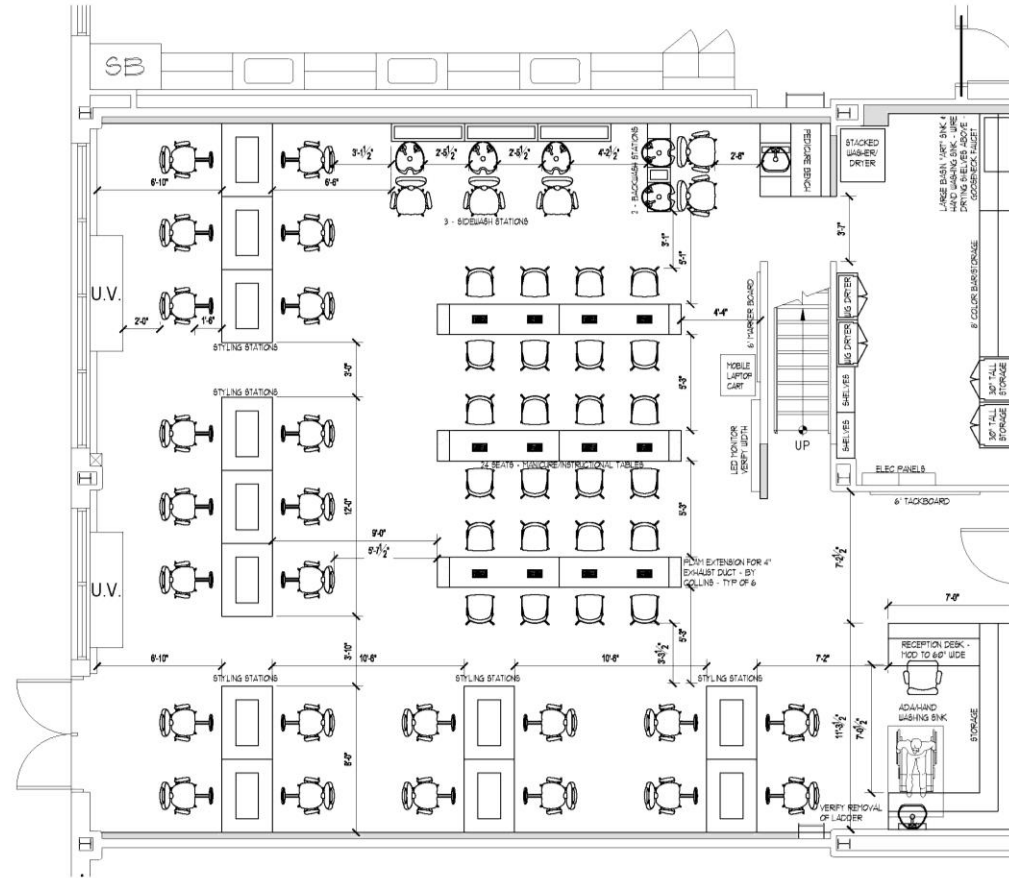
Food Services Department Equipment Needs for Fiscal Years 2021-2023

- The 2-door reach-in refrigeration unit at Tremont is approaching 22 years old and has passed its projected useful life
- The convection ovens at River and Canaan are single ovens which should be replaced with double stack ovens - in the event an oven goes down, this will ensure continuous ability to prepare foods on site
- The reach-in refrigeration display cases at the High School are 18 years old and have passed their projected useful lives
- The PIN pads continue to be replaced/upgraded to work with the new Point of Sale (POS) units for the MOSAIC cloud based (records back-up) file retrieval system
- Continue to upgrade and replace outdated POS computers
- Replace the broken steamer at the High School as rising costs make it prohibitive to repair the unit
- Replace the food chopper in Central Kitchen that is nearing the end of its useful life

PROPOSED INTERFUND TRANSFER TO CAPITAL PROJECTS FOR 2022-2023

<u>2022-2023</u>	<u>Proposed Project</u>	<u>Estimated Cost</u>
High School	CTE Modifications	\$1,500,000
		\$1,500,000
<p>Funds will be utilized to retrofit existing high school academic classrooms for the purpose of the new cosmetology program and other spaces as necessary to accommodate future expansion of the Career and Technical Education (CTE) program.</p>		

CTE COSMETOLOGY CLASSROOM ARCHITECTURAL LAYOUT



JANUARY 6, 2022

PROPOSED FLOOR PLAN for the COSMETOLOGY LAB at PATCHOGUE-MEDFORD HIGH SCHOOL
 PATCHOGUE-MEDFORD UNION FREE SCHOOL DISTRICT
 SCALE: $\frac{3}{16}'' = 1'-0''$

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SUMMARY: EMPLOYEE BENEFITS, DEBT SERVICE, AND INTERFUND TRANSFERS

Name	2019-20		2020-21		2021-22	2021-22	2022-23	Budget to Budget	
	Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
Sub-Total Employee Benefits	\$45,397,140.00	\$44,119,477.85	\$44,937,027.00	\$45,473,496.16	\$46,964,578.00	\$48,755,967.00	52,909,743.00	5,945,165	12.66%
Sub-Total Debt Service	\$596,827.00	\$356,001.74	\$487,500.00	\$106,875.95	\$458,334.00	\$42,777.00	465,833.00	7,499	1.64%
Sub-Total Interfund Transfers	\$14,722,350.00	\$14,630,925.37	\$11,694,506.00	\$11,546,274.24	\$11,863,119.00	\$11,872,153.00	12,463,762.00	600,643	5.06%
Total All Areas	\$60,716,317.00	\$59,106,404.96	\$57,119,033.00	\$57,126,646.35	\$59,286,031.00	\$60,670,897.00	65,839,338.00	6,553,307	11.05%

COMMUNITY SCHOOLS (SOCIAL EMOTIONAL LEARNING AND FAMILY CENTER)

		2019-20		2020-21	2021-21	2021-22	2021-22	2022-23	Budget to Budget	
Account	Name	Budget	Expense	Budget	Expense	Budget	Projected	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
A8060200090SEL	COMMUNITY SCHOOLS SEL - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1,500.00	1,500	100.00%
A8060400090SEL	COMMUNITY SCHOOLS SEL - CONTRACTUAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	7,000.00	7,000	100.00%
A8060450090SEL	COMMUNITY SCHOOLS SEL - SUPPLIES/MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	8,000.00	8,000	100.00%
A8060490090SEL	COMMUNITY SCHOOLS SEL - BOCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2,000.00	2,000	100.00%
Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,500.00	\$18,500	100.00%

		2019-20		2020-21	2021-21	2021-22	2021-22	2022-23	Budget to Budget	
Account	Name	Budget	Expense	Budget	Expense	Budget	Projected	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
A8060200090FAM	COMMUNITY SCHOOLS FAMILY CENTER - EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A8060400090FAM	COMMUNITY SCHOOLS FAMILY CENTER - CONTRACTUAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2,000.00	2,000	100.00%
A8060450090FAM	COMMUNITY SCHOOLS FAMILY CENTER - SUPPLIES/MATERIALS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	8,500.00	8,500	100.00%
A8060490090FAM	COMMUNITY SCHOOLS FAMILY CENTER - BOCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	500.00	500	100.00%
Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$11,000	100.00%

COMMUNITY SCHOOLS

Account	Name	2019-20		2020-21	2021-21	2021-22	2021-22	2022-23	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected	Proposed Budget	\$ Increase (Decrease)	% Increase (Decrease)
A8060150090000	COMMUNITY SCHOOLS - PROFESSIONAL SALARIES	\$205,033.00	\$307,509.54	\$564,857.00	\$616,359.56	\$923,577.00	\$1,042,235.00	1,075,997.00	152,420	16.50%
A8060161090000	COMMUNITY SCHOOLS - SECURITY	\$34,000.00	\$29,245.13	\$34,000.00	\$33,910.50	\$34,000.00	\$33,160.00	34,000.00	-	0.00%
A8060162090000	COMMUNITY SCHOOLS - NON INSTRUCTIONAL	\$41,041.00	\$69,964.56	\$81,979.00	\$77,084.18	\$86,993.00	\$81,995.00	131,676.00	44,683	51.36%
A8060163090000	COMMUNITY SCHOOLS - PART-TIME SALARIES	\$45,750.00	\$0.00	\$26,478.00	\$10,076.97	\$16,875.00	\$0.00	16,875.00	-	0.00%
A8060200090000	COMMUNITY SCHOOLS - EQUIPMENT	\$350,000.00	\$345,000.00	\$203,500.00	\$127,189.10	\$0.00	\$0.00	-	-	0.00%
A8060400090000	COMMUNITY SCHOOLS - CONTRACTUAL	\$251,026.00	\$165,629.47	\$26,600.00	\$38,028.16	\$1,600.00	\$2,075.00	1,600.00	-	0.00%
A8060450090000	SUPPLIES/MATERIALS	\$29,100.00	\$33,847.88	\$47,228.00	\$49,542.92	\$30,878.00	\$19,292.00	10,250.00	(20,628)	-66.80%
A8060490090000	BOCES	\$0.00	\$285.00	\$0.00	\$619.00	\$190.00	\$0.00	475.00	285	100.00%
Totals		\$955,950.00	\$951,481.58	\$984,642.00	\$952,810.39	\$1,094,113.00	\$1,178,757.00	\$1,270,873.00	\$176,760	16.16%

Community Schools funds not included in the Governor's budget as a mandated set-aside

8060.1500 – COMMUNITY SCHOOLS PROFESSIONAL SALARIES

- Includes Director of the Family Center, the Director of Social and Emotional Learning, Family Center Social Workers, the Deans at all three middle schools, and other related staff

8060.4500 – SUPPLIES / MATERIALS

- Reduction in funds reallocated to newly created budgets specifically for the Family Center and SEL initiatives

DISTRICT-WIDE CODES AND SUPERINTENDENT INITIATIVES

Account	Name	2019-20		2020-21		2021-22	2021-22	2022-23	Budget to Budget	
		Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
A1480400090000	CONTRACTUAL SERVICES	\$25,200.00	\$24,000.00	\$25,200.00	\$24,000.00	\$25,200.00	\$24,000.00	25,200.00	-	0.00%
A2021450090000	SUPPLIES & MATERIALS	\$7,804.00	\$6,569.83	\$7,000.00	\$4,118.38	\$7,000.00	\$4,934.00	7,000.00	-	0.00%
A2021475090000	TRAVEL & CONFERENCE	\$1,773.00	\$1,889.03	\$1,826.00	\$0.00	\$1,826.00	\$599.00	1,881.00	55	3.01%
A2335450090000	SUPPLIES/MATERIALS	\$1,217.00	\$0.00	\$1,254.00	\$0.00	\$1,000.00	\$0.00	1,000.00	-	0.00%
A2850400090000	ROBOTICS CONTRACTUAL	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$0.00	30,000.00	-	0.00%
	Sub Total - Other District Wide Codes	\$65,994.00	\$32,458.86	\$65,280.00	\$28,118.38	\$65,026.00	\$29,533.00	65,081.00	55	0.08%
A2010475190000	SUPERINTENDENT INITIATIVES - TRAVEL ADMINISTRATORS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-	-	0.00%
A2110200190000	SUPERINTENDENT INITIATIVES - EQUIPMENT	\$15,000.00	\$0.00	\$10,000.00	\$14,498.00	\$10,000.00	\$10,000.00	10,000.00	-	0.00%
A2110400190000	SUPERINTENDENT INITIATIVES - CONTRACTUAL SERVICES	\$188,400.00	\$83,486.17	\$25,300.00	\$75,300.00	\$25,300.00	\$75,300.00	25,300.00	-	0.00%
A2110450190000	SUPERINTENDENT INITIATIVES - SUPPLIES AND MATERIALS	\$10,000.00	\$7,001.35	\$5,000.00	\$0.00	\$5,000.00	\$13,522.00	5,000.00	-	0.00%
A2110475190000	SUPERINTENDENT INITIATIVES - TRAVEL OTHER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5,000.00	5,000	100.00%
	Sub Total - Superintendent Initiatives	\$213,400.00	\$90,487.52	\$40,300.00	\$89,798.00	\$40,300.00	\$98,822.00	45,300.00	5,000	12.41%
	Grand Total All Areas	\$279,394.00	\$122,946.38	\$105,580.00	\$117,916.38	\$105,326.00	\$128,355.00	\$110,381.00	\$5,055	4.80%

BUDGET WORKSHOP #4 SUMMARY

	2019-20	2019-20	2020-21	2020-21	2021-22	2021-22	2022-23	Budget to Budget	
Budget Description	Budget	Expense	Budget	Expense	Budget	Projected Amount	Requested Budget	\$ Increase (Decrease)	% Increase (Decrease)
Community Budget Codes	\$955,950.00	\$951,481.58	\$984,642.00	\$952,810.39	\$1,094,113.00	\$1,178,757.00	\$1,270,873.00	\$ 176,760	16.16%
Community Schools SEL (Social Emotional Learning)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,500.00	\$ 18,500	100.00%
Community Schools FAM (Family Center)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00	\$ 11,000	100.00%
Total Community Budget Codes	\$955,950.00	\$951,481.58	\$984,642.00	\$952,810.39	\$1,094,113.00	\$1,178,757.00	\$1,300,373.00	\$ 206,260	18.85%
Employee Benefits	\$45,397,140.00	\$44,119,477.85	\$44,937,027.00	\$45,473,496.16	\$46,964,578.00	\$48,755,967.00	\$52,909,743.00	\$ 5,945,165	12.66%
Tax Anticipation Notes Interest (TAN's)	\$596,827.00	\$356,001.74	\$487,500.00	\$106,875.95	\$458,334.00	\$42,777.00	\$465,833.00	\$ 7,499	1.64%
Interfund Transfers	\$14,722,350.00	\$14,630,925.37	\$11,694,506.00	\$11,546,274.24	\$11,863,119.00	\$11,872,153.00	\$12,463,762.00	\$ 600,643	5.06%
Total Employee Benefits, TAN's and Interfund Transfers	\$60,716,317.00	\$59,106,404.96	\$57,119,033.00	\$57,126,646.35	\$59,286,031.00	\$60,670,897.00	\$65,839,338.00	\$ 6,553,307	11.05%
District-Wide Codes - Other and Superintendent Initiatives	\$279,394.00	\$122,946.38	\$105,580.00	\$117,916.38	\$105,326.00	\$128,355.00	\$110,381.00	\$ 5,055	4.80%
Total All Budget Areas	\$61,951,661.00	\$60,180,832.92	\$58,209,255.00	\$58,197,373.12	\$60,485,470.00	\$61,978,009.00	\$67,250,092.00	\$ 6,764,622	11.18%

DISTRICT VOTE PROPOSITIONS

NEXT STEPS:

- This year's Annual Budget Vote and Election ballot will contain a second proposition in addition to the approval of the 2022-2023 school district budget
- The additional proposition will be for the creation of a new capital reserve fund
- Purpose of the fund is to provide monies for future capital improvements district-wide, including the purchase of security related items, site improvement projects at various school buildings, Career and Technical Education improvements, and the expansion of Bay Elementary School
- Maximum funding for this reserve will not exceed \$25,000,000 over the ten years from the date of its establishment

**NEXT BUDGET WORKSHOP:
MARCH 29, 2022
7:00 P.M. SAXTON MIDDLE
SCHOOL AUDITORIUM**

BUDGET CATEGORIES TO BE DISCUSSED:

- ❖ Revenue / Tax Rate
- ❖ Fund Balance Analysis
- ❖ Financial Plan Projections

QUESTIONS ?