



# SACHEM

CENTRAL  
SCHOOL  
DISTRICT

# Board of Education 2021-2022

**Budget Development Workshop #4**  
**Full Draft Expenditure Budget Recap**  
**Projected Revenue Budget**  
**Proposed Proposition #2**

March 24, 2021

*Christopher J. Pellettieri, Ed.D., Superintendent of Schools*  
*John J. O'Keefe, Deputy Superintendent*  
*Ronald G. Sacks, School Business Administrator*

*We are Sachem!*



## Budget Timeline

- March 24, 2021 - Budget Development Meeting #4
- April 7, 2021 - Budget Development Meeting #5
- April 20, 2021 - Budget Adoption Meeting ([REVISED](#))
- May 5, 2021 - Public Hearing
- May 18, 2021 - Annual Election and Budget Vote



## REVISED 2021/2022 Tax Levy\*

<b>2020 / 2021 Tax Levy</b>	<b>\$ 195,650,679</b>
❖ Tax Base Growth Factor ( <b>1.0044</b> )	860,863
❖ Allowable Levy Growth ( <b>1.23%</b> )	2,290,807
❖ TRS/ERS Exclusions	0
❖ Change in PILOTs <small>(Recently appraised of new Islip IDA PILOT for 700 Furrows Road)</small>	(-92,534)
❖ <u>Change in Capital Tax Levy</u>	<u>798,890</u>
<b><u>2021/2022 Potential Tax Levy</u></b>	<b><u>\$ 199,508,705</u></b>

This Represents a **\$ 3,858,026** or a **1.97%** Increase to the Tax Levy and is Within the “2% Tax Cap” Only Requiring a Simple Majority Vote.

\*The Capital Tax Levy, and therefore the Tax Levy, are still subject to change once finalized State Building Aid numbers are released and if there are changes to proposed Capital Expenditures.



## Projected Tax Levies in Neighboring Districts \*

DISTRICT NAME	PROPOSED LEVY	PROPOSED INCREASE
Brentwood Union Free School District	\$115,543,339	3.56%
Commack Union Free School District	\$148,759,710	1.99%
Connetquot Central School District	\$133,426,171	2.00%
Half Hollow Hills Central School District	\$217,026,755	1.56%
Hauppauge Union Free School District	\$90,057,187	1.34%
Lindenhurst Union Free School District	\$105,864,508	0.98%
Longwood Central School District	\$154,136,252	2.95%
Middle Country Central School District	\$149,005,977	0.88%
Patchogue-Medford Union Free School District	\$119,413,678	2.80%
Riverhead Central School District	\$106,082,659	1.47%
<b>Sachem Central School District</b>	<b>\$199,508,705</b>	<b>1.97%</b>
Smithtown Central School District	\$205,993,882	2.25%
South Huntington Union Free School District	\$123,042,088	1.99%
Three Village Central School District	\$164,224,528	1.85%
William Floyd Union Free School District	\$105,882,753	2.91%

Long Island Average = 1.87%

Suffolk County Average = 2.00%

Large Suffolk Group Average = 2.03%

\* All District Levies are Subject to Change with Finalized/Adopted Budgets



## Governor's State Aid Proposal

AID CATEGORY	2020-21	2020-21	2021-22
	<u>ADOPTED</u>	<u>"NEW"</u>	EXECUTIVE
	STATE BUDGET	AID RUNS JAN 2021	PROPOSED
FOUNDATION AID	\$ 88,706,928	\$ 88,706,928	\$ 88,706,928
UNIVERSAL PRE-KINDERGARTEN	\$ 599,400	\$ 599,400	\$ 599,400
SERVICES AID (PROPOSED NEW AID CATEGORY)	N/A	\$ 21,782,392	\$ 21,988,044
BOCES	\$ 4,969,591	\$ -	\$ -
HIGH COST EXCESS COST	\$ 3,373,858	\$ 3,689,270	\$ 3,450,631
PRIVATE EXCESS COST	\$ 1,840,184	\$ 1,368,818	\$ 1,847,608
HARDWARE & TECHNOLOGY	\$ 172,397	\$ -	\$ -
SOFTWARE, LIBRARY, TEXTBOOK	\$ 1,011,982	\$ -	\$ -
TRANSPORTATION INCL SUMMER	\$ 12,286,847	\$ -	\$ -
BUILDING AID	\$ 11,026,488	\$ 11,253,883	\$ 11,495,660
HIGH TAX AID	\$ 4,022,826	\$ -	\$ -
LOCAL DISTRICT FUNDING ADJUSTMENT *	\$ (997,464)	\$ (1,002,535)	\$ (11,650,506)
COVID-19 SUPPLEMENTAL STIMULUS *	\$ 997,464	\$ 1,002,535	\$ 11,650,506
<b>TOTAL AID</b>	<b>\$ 128,010,501</b>	<b>\$ 127,400,691</b>	<b>\$ 128,088,271</b>

\* KNOWN BY DIFFERENT NAMES IN 2020/21

We expect the finalized 2021-2022 State Aid runs on or about April 1<sup>st</sup> , with the adoption of the State budget.

*We are Sachem!*



## Projected Revenue

ACCOUNT TITLE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 PROPOSED
REAL PROPERTY TAXES & STAR	\$ 177,013,152	\$ 187,164,766	\$ 190,896,535	\$ 195,650,679	\$ 199,508,705
PAYMENTS IN LIEU OF TAXES (PILOTS)	\$ 1,754,654	\$ 1,182,338	\$ 768,254	\$ 890,000	\$ 982,534
OTHER STUDENT FEES & CHARGES	\$ 238,854	\$ 415,645	\$ 339,906	\$ 400,000	\$ 400,000
OTHER CHGS FOR SERV/TRIPS	\$ 81,280	\$ 66,105	\$ 42,975	\$ 68,000	\$ 68,000
DAY SCH TUITION OTHER DISTRICTS	\$ 760,026	\$ 475,061	\$ 746,215	\$ 500,000	\$ 650,000
INTEREST & EARNINGS	\$ 430,688	\$ 1,182,870	\$ 986,750	\$ 1,010,000	\$ 400,000
RENT REAL PROP-INDIVIDUAL	\$ 504,933	\$ 325,150	\$ 296,795	\$ 325,000	\$ 325,000
RENT REAL PROP-OTHER GOVERNMENTS	\$ 618,429	\$ 804,340	\$ 1,454,157	\$ 1,549,223	\$ 1,561,276
MISCELLANEOUS REVENUE SOURCES	\$ 2,943,020	\$ 4,423,912	\$ 3,217,804	\$ 2,710,000	\$ 2,860,000
STATE AID - ALL COMPONENTS	\$ 129,612,397	\$ 126,587,029	\$ 126,539,637	\$ 125,225,001	\$ 128,088,271
MEDICAID ASSISTANCE	\$ 164,560	\$ 261,258	\$ 254,509	\$ 200,000	\$ 250,000
APPROPRIATED FUND BALANCE / RESERVES	\$ -	\$ -	\$ -	\$ 4,835,000	\$ -
<b>TOTAL REVENUE .....</b>	<b>\$ 316,210,944</b>	<b>\$ 324,985,521</b>	<b>\$ 325,527,704</b>	<b>\$ 333,362,903</b>	<b>\$ 335,093,786</b>

**Projected Budget-to-Budget increase of \$1,730,883, or 0.52%**

- \* *Projected property tax is based on a 1.97% tax levy increase, which is tax cap compliant.*
- \*\* *Projected State aid is based on Governor's Executive Budget.*

**BOTH of these categories are subject to change with finalized/adopted State Budget.**

*We are Sachem!*



## Summary Draft Expenditure Budget

Range	Description	2021 - 22 Proposed Budget	2020 - 21 Budget
1000 - 1999	GENERAL SUPPORT	\$ 29,088,117	\$ 28,173,326
2000 - 2999	INSTRUCTION	\$ 190,135,091	\$ 186,166,904
5000 - 5999	TRANSPORTATION	\$ 22,121,522	\$ 22,277,565
9000 - 9099	EMPLOYEE BENEFITS	\$ 76,899,615	\$ 72,775,002
9700 - 9799	DEBT SERVICE	\$ 15,726,394	\$ 15,822,294
9900 - 9999	INTERFUND	\$ 9,659,067	\$ 8,147,812
<b>Grand Totals:</b>		<b>\$ 343,629,806</b>	<b>\$ 333,362,903</b>

*The Draft Expenditure Budget represents a 3.08% increase, although our current Draft Revenue Budget only supports a 0.52% increase.*

**This equates to a \$8,536,020 budgetary gap.**

**The Administration will keep the Board and Community apprised as we work to balance the expenditure and revenue budgets.**

*We are Sachem!*



## POTENTIAL Capital Reserve Utilization

**Current Capital Reserve Available Balance \$ 3,276,246**

**Potential Projects\*:**

- Seneca 'A' Wing Bathroom (2) Reconstruction \$ 295,000
- Seneca 'B' Wing Bathroom (4) Reconstruction 491,000
- Seneca 'C' Wing Bathroom (2) Reconstruction 295,000
- Samoset '7<sup>th</sup> Grade' Wing Bathroom (2) Reconstruction 393,000
- HS North 1<sup>st</sup>/2<sup>nd</sup> Floor 'A' Wing Bathroom (4) Reconstruction 786,000
- HS North 1<sup>st</sup>/2<sup>nd</sup> Floor 'B' Wing Bathroom (4) Reconstruction 786,000

**Total PROPOSED Reserve Funded Expenditures: \$ 3,046,000**

**Utilization of the Capital Reserve has no impact on the Tax Levy, but expenditures are still eligible for State Building Aid.**

*\*These proposed projects are presented for Board consideration as part of the budget process. If there is a consensus to proceed, a second proposition will be added to the May ballot for voter approval.*

*We are Sachem!*





# SACHEM

CENTRAL  
SCHOOL  
DISTRICT

Continuing the Conversation ...

Additional Discussions

**April 7<sup>th</sup> and 20<sup>th</sup>**

---

Budget Vote

**Tuesday, May 18, 2021**

At your local Elementary School\*

**(Ten Active Buildings Only – No Voting at Tecumseh or Gatelot)**

*We are Sachem!*