



**LIGHTING THE  
WAY FORWARD**

*2021-2022 Budget Presentation  
Central Services, Benefits, Debt Service and  
Interfund Transfers*

# Central Services

| <u>Budget Account</u>     | <u>Description</u>  | <u>2018-2019</u><br><u>Actual</u> | <u>2019-2020</u><br><u>Actual</u> | <u>2020-2021</u><br><u>Adopted Budget</u> | <u>2021-2022</u><br><u>Proposed</u> |
|---------------------------|---|-----------------------------------|-----------------------------------|---|-------------------------------------|
| 1670-468-00-00-00         | Central Printing Service  | 44,073.00                         | 15,480.00                         | 36,000.00                                 | 36,000.00                           |
| 1670-490-00-00-00         | BOCES Printing Service  | 1,305.00                          | 519.00                            | 660.00                                    | 660.00                              |
| 1670-580-00-00-00         | Supplies - Copy Machine   | 0.00                              | 0.00                              | 25,000.00                                 | 20,000.00                           |
| 1680-400-00-51-00         | Contractual and Other   | 0.00                              | 6,250.00                          | 50,000.00                                 | 50,000.00                           |
| 1680-497-00-51-00         | BOCES Data Processing   | 704,629.00                        | 697,806.00                        | 742,373.00                                | 726,319.00                          |
|                           | Notes: Student Management System, Data Warehouse, statewide data collection, Board Docs, BOLD Election system |                                   |                                   |   |                                     |
| 1910-260-00-00-00         | Equipment Loss  | 0.00                              | 0.00                              | 5,000.00                                  | 5,000.00                            |
|                           | Notes: Damaged equipment - insurance  |                                   |                                   |   |                                     |
| 1910-435-00-00-00         | Unallocated Insurance   | 641,671.00                        | 646,172.00                        | 673,300.00                                | 698,025.00                          |
|                           | Notes: NYSIR - General liability coverage   |                                   |                                   |   |                                     |
| 1911-435-00-00-00         | Student Accident Coverage   | 33,408.00                         | 33,658.00                         | 42,000.00                                 | 40,550.00                           |
| 1930-469-00-00-00         | Judgments & Claims  | 44,212.00                         | 25,200.00                         | 30,000.00                                 | 30,000.00                           |
| 1981-491-00-00-00         | BOCES Administrative Svcs   | 708,366.00                        | 728,623.00                        | 729,468.00                                | 733,793.00                          |
|                           | Notes: BOCES admin, rent & capital projects   |                                   |                                   |   |                                     |
| <b>Total GENERAL FUND</b> |   | <b>2,177,664.00</b>               | <b>2,153,708.00</b>               | <b>2,333,801.00</b>                       | <b>2,340,347.00</b>                 |

# Employee Benefits

| <u>Budget Account</u>     | <u>Description</u>                                     | <u>2018-2019</u><br><u>Actual</u> | <u>2019-2020</u><br><u>Actual</u> | <u>2020-2021</u><br><u>Adopted Budget</u> | <u>2021-2022</u><br><u>Proposed</u> |
|---------------------------|--|-----------------------------------|-----------------------------------|---|-------------------------------------|
| 9010-810-00-00-00         | Employee Benefits                                      | 2,350,265.00                      | 2,272,077.00                      | 2,519,975.00                              | 2,665,664.00                        |
|                           | Notes: Employee Retirement System                      |                                   |                                   |   |                                     |
| 9020-811-00-00-00         | Employee Benefits                                      | 6,881,771.00                      | 5,770,490.00                      | 7,590,000.00                              | 7,695,000.00                        |
|                           | Notes: Teachers Retirement System                      |                                   |                                   |   |                                     |
| 9030-813-00-00-00         | Employee Benefits                                      | 6,092,385.00                      | 6,210,731.00                      | 6,866,758.00                              | 6,954,315.00                        |
|                           | Notes: Social Security                                 |                                   |                                   |   |                                     |
| 9040-814-00-00-00         | Employee Benefits                                      | 730,151.00                        | 805,137.00                        | 790,037.00                                | 829,658.00                          |
|                           | Notes: Workers' compensation                           |                                   |                                   |   |                                     |
| 9050-815-00-00-00         | Employee Benefits                                      | 35,002.00                         | 219,716.00                        | 90,000.00                                 | 200,000.00                          |
|                           | Notes: Unemployment insurance                          |                                   |                                   |   |                                     |
| 9070-818-00-00-00         | Employee Benefits                                      | 4,988.00                          | 5,499.00                          | 6,075.00                                  | 6,200.00                            |
|                           | Notes: Administrative fee for the district's flex plan |                                   |                                   |   |                                     |
| 9070-819-00-00-00         | Disability Benefits Insur                              | 0                                 | 0                                 | 5,000.00                                  | 5,000.00                            |
|                           | Notes: Aides' disability policy                        |                                   |                                   |   |                                     |
| 9080-818-00-00-00         | Employee Benefits                                      | 9,934.00                          | 10,000.00                         | 10,000.00                                 | 10,000.00                           |
|                           | Notes: Employee Assistance Program                     |                                   |                                   |   |                                     |
| <b>Total GENERAL FUND</b> |  | <b>16,104,496</b>                 | <b>15,293,650</b>                 | <b>17,877,845</b>                         | <b>18,365,837</b>                   |

# Debt Service

| <u>Budget Account</u>     | <u>Description</u>                      | <u>2018-2019</u><br><u>Actual</u> | <u>2019-2020</u><br><u>Actual</u> | <u>2020-2021</u><br><u>Adopted Budget</u> | <u>2021-2022</u><br><u>Proposed</u> |
|---------------------------|---|-----------------------------------|-----------------------------------|---|-------------------------------------|
| 9731-612-00-00-00         | BAN Principal                           | 700,000.00                        | 0.00                              | 0.00                                      | 0.00                                |
| 9731-712-00-00-00         | BAN Interest                            | 654,700.00                        | 0.00                              | 0.00                                      | 0.00                                |
|                           | Notes: BAN Interest                     |                                   |                                   |   |                                     |
| 9760-712-00-00-00         | Interest                                | 0.00                              | 0.00                              | 70,000.00                                 | 70,000.00                           |
|                           | Notes: TAN borrowing on \$5 million     |                                   |                                   |   |                                     |
| 9789-600-00-00-00         | Serial Bond Principal                   | 264,149.00                        | 0.00                              | 0.00                                      | 0.00                                |
|                           | Notes: 2003 Energy Performance Contract |                                   |                                   |   |                                     |
| 9789-700-00-00-00         | Serial Bond Interest                    | 11,649.00                         | 0.00                              | 0.00                                      | 0.00                                |
|                           | Notes: 2003 Energy Performance contract |                                   |                                   |   |                                     |
| <b>Total GENERAL FUND</b> |   | <b>1,630,498.00</b>               | <b>0.00</b>                       | <b>70,000.00</b>                          | <b>70,000.00</b>                    |

# Inter-fund Transfers

| <u>Budget Account</u>     | <u>Description</u>  | <u>2018-2019</u><br><u>Actual</u> | <u>2019-2020</u><br><u>Actual</u> | <u>2020-2021</u><br><u>Adopted Budget</u> | <u>2021-2022</u><br><u>Proposed</u> |
|---------------------------|---|-----------------------------------|-----------------------------------|---|-------------------------------------|
| 9901-930-00-00-00         | Transfer to School Lunch  | 18,482.00                         | 15,000.00                         | 18,000.00                                 | 15,000.00                           |
|                           | Notes: Interfund transfer to support the district's school lunch program    |                                   |                                   |   |                                     |
| 9901-950-00-00-00         | Interfund Trans-Spec Aid  | 501,385.00                        | 216,000.00                        | 250,000.00                                | 250,000.00                          |
|                           | Notes: Summer Special Education program based on Governor's proposed budget |                                   |                                   |   |                                     |
| 9901-960-00-00-00         | Transfer-Debt Srv Fund  | 2,040,000.00                      | 3,520,000.00                      | 3,815,000.00                              | 3,065,000.00                        |
|                           | Notes: District & Library bonds   |                                   |                                   |   |                                     |
| 9901-961-00-00-00         | Transfer-Debt Srv Fund  | 875,284.00                        | 1,404,144.00                      | 1,267,616.00                              | 1,494,282.00                        |
|                           | Notes: District & Library bonds   |                                   |                                   |   |                                     |
| 9950-900-00-00-00         | Other Interfund Transfers   | 9,100,000.00                      | 6,441,110.00                      | 1,000,000.00                              | 1,000,000.00                        |
| <b>Total GENERAL FUND</b> |   | <b>12,535,151.00</b>              | <b>11,596,254.00</b>              | <b>6,350,616.00</b>                       | <b>5,824,282.00</b>                 |

# Appropriations for 2021 – 22 COVID related PPE

| <u>Budget Account</u> | <u>Description</u>      | <u>2021-22 Proposed Budget</u> |
|-----------------------|-------------------------|--------------------------------|
| 2110-260-00-00-00     | DW Equipment            | \$17,100                       |
| 2815-554-00-CO-00     | Supplies-Health Science | \$530,000                      |



# *Vote!*

## *When and Where?*

*Tuesday, May 18, 2021*

*6am – 9pm*

- *Jamaica Avenue School*
- *Mattlin Middle School-Administration Offices*

*[www.pobschools.org](http://www.pobschools.org)* *for more information*



*A Smart Investment  
Thank You!*

