

Central Administration

(rounded \$ in thousands [K])

Function	2021-22	2022-23	Δ (\$)	Δ (%)
Board of Education	51	70	19	37%
District Meeting	18	23	5	28%
Chief School Administration	25	25	0	0%
Personnel Management	175	220	45	26%

Business Administration

(rounded \$ in thousands [K])

Function	2021-22	2022-23	Δ (\$)	Δ (%)
Business Administration	36	36	0	0%
Auditing	57	58	1	2%
Tax Collection	16	16	0	0%
Purchasing	10	11	1	10%
Fiscal Agent Fee	12	12	0	0%

Facilities & Transportation Departments

(rounded \$ in thousands [K])

Function	2021-22	2022-23	Δ (\$)	Δ (%)
Operation of Plant	2,489	2,601	112	5%
Maintenance of Plant	631	641	10	2%
District Transportation	1,117	1,105	-11	-1%
Garage Building	114	364	250	219%
Contract & BOCES Transportation	10	10	0	0%

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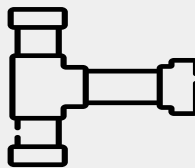
Facilities Variables

In order to protect and maintain our facilities, we do not budget for “normal” - - we budget for the anticipated worst-case scenario.



Service Calls

Will there be more or less plumbing, HVAC, and electrical service issues than “normal”?



Utilities

Will the winter be colder and snowier than “normal”?
Will the fall/spring be hotter than “normal”?



Emergency Repairs

How many emergency repairs will need to be made?

Transportation Variables

In order to maintain the safety of our student transportation vehicles, we do not budget for "normal" -- we budget for the anticipated worst-case scenario.



Bus Routing

Will routes need to be significantly modified as new Kindergarteners replace outgoing Seniors?



Fuel Prices

What will the prices of diesel and gasoline be 12 months after the budget is adopted?



Emergency Repairs

Of the 11 buses that are over 16 years old, how many will require significant repairs?

Other Unallocated General Support

(rounded \$ in thousands [K])

Function	2021-22	2022-23	Δ (\$)	Δ (%)
Legal	290	292	2	1%
Records Management & Public Info	75	78	3	4%
Central Printing & Mailing	63	63	0	0%
Unallocated Insurance	399	404	5	1%
School Association Dues	16	16	0	0%
Judgments & Claims	5	5	0	0%
Refunds of Real Property Taxes	85	75	-10	-12%
BOCES Admin & Capital Charge	575	624	49	9%
Other (Public Library Dues)	12	12	0	0%

Instruction

(rounded \$ in thousands [K])

Department	2021-22	2022-23	Δ (\$)	Δ (%)
JFK Elementary School	245	216	-29	-12%
CV Starr Intermediate School	232	208	-24	-10%
Wells Middle School	255	233	-22	-9%
Brewster High School	333	322	-11	-3%
Pupil Personnel Services	4,536	4,222	-314	-7%

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Note: one-time COVID re-opening expenditures in 21/22; a return to normal operations results in a decrease to 22/23 budgets

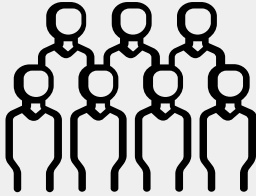
Instruction (Continued)

(rounded \$ in thousands [K])

Department	2021-22	2022-23	Δ (\$)	Δ (%)
Curriculum, Instruction & Assessment	507	521	14	3%
Technology & Innovation	2,203	2,499	296	13%
PE, Health & Athletics	391	392	1	0%
Performing Arts & Music	107	105	-2	-2%

Instruction Variables

In order to meet the potential needs of our students, we do not budget for the status quo -- we budget for the conservative scenario.



Actual Enrollment



**Special Education &
English as a New
Language (ENL)
Classifications**



**Social-Emotional
Supports**

Other Unallocated Instruction

(rounded \$ in thousands [K])

Function	2021-22	2022-23	Δ (\$)	Δ (%)
Occupational Education	931	789	-142	-15%
Instruction: Non-Public Textbook Reimb	10	10	0	0%
Health Services: Non-Public Health Reimb	100	100	0	0%
Civic Activities	2	2	0	0%
TOTAL: Equipment, Contractual Services, Supplies, and BOCES Services	16,132	16,379	247	1.5%

Initial Revenue Budget Summary

(rounded \$ in millions [M])

	2021-22	2022-23	Δ (\$)	Δ (%)
Tax Levy (including STAR)	79.0	*80.3	1.3	1.69%
Local Sources (PILOTs, Interest, Donations, Interfund Transfers, Misc Revenues, etc.)	1.3	*1.4	0.1	9%
State & Federal Aid (including BOCES Aid)	21.7	*25.9	4.2	19%
Appropriated Fund Balance (the unrestricted portion of accumulated savings)	2.7	2.5	-0.2	-6%
Appropriated Reserves (the <i>restricted</i> portion of accumulated savings)	0.3	0.5	0.2	43%
Total Revenues	\$104.9	\$110.6	\$5.6	5.38%

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*Tentative, pending Taxable Status Date (March 1st) and/or enacted State Budget (April 1st)

Initial Expenditure Budget Summary

(rounded \$ in millions [M])

	2021-22	2022-23	Δ (\$)	Δ (%)
General Support	10.8	11.2	0.5	4.2%
Instruction	53.2	53.9	0.7	1.2%
Transportation	6.6	6.9	0.3	4.3%
Employee Benefits	27.2	29.3	2.1	7.7%
Debt (Bonds/Notes/Energy Performance Contracts/IPAs)	6.6	6.6	0.0	-0.3%
Transfers: Special Aid Fund (Summer SpEd)	0.4	0.4	0.0	10.5%
Transfers: Capital Fund (Modular Classrooms)	0.0	2.1	2.1	100%
Total Expenditures	\$104.9	\$110.6	\$5.6	5.38%

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Comparative Figures: Westchester-Putnam Schools

	Budget Increase		Tax Levy Increase		
	Putnam-Westchester	Brewster (3/22)	Putnam-Westchester	Brewster (3/22)	
Lowest	0.79%		-0.35%		
First Quartile	3.09%		1.74%		1.69%
Median	3.85%		2.14%		
Third Quartile	4.97%	5.38%	2.96%		
Highest	8.60%		5.39%		

Note: these figures represent data submitted by 36 participating school districts and is not a complete representation of *all* 45 school districts in the region. The data is current as of March 18th and is subject to change throughout the budget development process.

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Important Dates to Remember

- 2/1:  **BoE Meeting/Budget Presentation: Revenues**
- 2/15:  **BoE Meeting/Budget Presentation: Fixed Costs, Propositions 2 & 3**
- 3/8:  **BoE Meeting/Budget Presentation: Enrollment & Staffing**
- 3/22:  **BoE Meeting/Budget Presentation: Departmental Budgets**
- 4/5: **BoE Meeting/Budget Presentation: Superintendent's Proposed Budget**
- 4/19: **BoE Meeting/Budget Presentation: Budget Adoption**
- 5/10: **BoE Meeting/Budget Hearing**
- 5/17: **Budget Vote & Trustee Election**

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Visit Our Website: www.brewsterschools.org/budget/

The screenshot shows a web browser displaying the website www.brewsterschools.org/budget/. The browser's address bar shows the URL. The website has a dark green header with navigation links: BREWSTER E-LEARNING, TRANSPORTATION, MENUS, BEARS BACKPACK, STAFF DIRECTORY, CONTACT US, and COVID-19 INFORMATION. Below the header, the page is titled "BUDGET" and "HOME > DEPARTMENTS > BUSINESS OFFICE". The main content area features a "Budget Vote & Board Elections" section with the date "Tuesday, May 17, 2022" and time "6:00 AM - 9:00 PM" at "Brewster High School". To the right of this section is contact information for Lauren Zagorski-Treuel, District Clerk, with phone number 845-279-8000, ext. 6121, and email budget@brewsterschools.org. Below this is a "Voter Registration" section with a heading and a paragraph explaining the registration process. It lists three requirements: being a U.S. citizen, being 18 years of age by the date of the election, and being a resident of the district for at least thirty days prior to the election. A bolded note states: "The last day for registration is May 11, 2022. If you have registered with the School District's Board of Registration during scheduled registration days or in person at the district office any weekday throughout the year except the 5 business days preceding an election, you are entitled to vote in a school district election." Another paragraph states: "If you have registered with the County Board Of Elections before voting in the school election, you are entitled to vote in a school district election. You do not have to register again to vote in the school district election." A final note says: "The district removes the registration cards for those who have not voted within the last four (4) years." To the right of the voter registration section is a "Budget Resources" section with links to "Budget Development Calendar" and "Budget Indicators". Below that is a "PRESENTATIONS" section with two items: "Budget Presentation #3 - Enrollment & Staffing" (Board of Education Meeting, 3-8-22) and "Budget Presentation #2 - Fixed Costs, Proposition 2, and Proposition 3" (Board of Education Meeting, 2-15-22). A left sidebar contains a "BUSINESS OFFICE" menu with items like "Department Overview", "Audit", "Budget", "2021-22 Budget Statement", "2022-23 Budget Information", "Glossary of School Business Terminology", "School Budget 101", "Finance", and "Tax Collection". On the far right, there are social media icons for Facebook, Twitter, and Instagram.