

**Starpoint Central School District  
5 Year Financial Analysis  
As of December 9, 2019**

<u>Projected Expenditures</u>	<u>2019-20 Projected</u>	<u>2020-21 Projected</u>	<u>2021-22 Projected</u>	<u>2022-23 Projected</u>	<u>2023-24 Projected</u>
Staffing	25,109,631	\$ 25,858,420	\$ 26,629,673	\$ 27,424,063	\$ 28,242,285
Debt Service & Budget Transfers	6,818,648	2,801,191	2,770,130	2,738,980	2,580,980
Special Items	370,150	385,086	400,798	417,329	419,272
Equipment	130,000	130,000	130,000	130,000	130,000
Building Budgets/PPA	1,897,092	1,991,207	2,055,348	2,122,220	2,192,364
Field Trips	19,800	19,800	19,800	19,800	19,800
O&M	1,465,735	1,494,585	1,526,803	1,559,913	1,593,940
Curriculum & Instruction	84,000	85,280	86,586	87,917	89,276
Athletics	269,814	276,547	283,464	290,569	294,271
Textbooks & Library Materials	103,659	189,759	188,727	187,889	187,437
Technology	164,000	166,193	169,101	172,082	175,138
Central Office	581,120	603,449	626,454	650,167	674,619
Transportation	4,237,966	4,495,050	4,655,743	4,822,767	4,991,424
Benefits	11,301,298	12,080,037	12,955,062	13,913,035	14,963,466
BOCES	4,751,132	4,937,177	5,130,664	5,331,891	5,541,167
<b>Total Expenditures</b>	<b>57,304,045</b>	<b>\$ 55,513,781</b>	<b>\$ 57,628,352</b>	<b>\$ 59,868,622</b>	<b>\$ 62,095,438</b>
<b>Budget to Budget % Increase</b>	<b>0</b>	<b>-3.12%</b>	<b>3.81%</b>	<b>3.89%</b>	<b>3.72%</b>
Real Property Tax Items	30,047,297	\$ 31,032,092	\$ 31,652,734	\$ 32,285,789	\$ 32,931,504
Other Tax Items	447,498	589,362	628,224	753,674	587,616
Charges for Services	145,000	175,000	175,000	175,000	175,000
Use of Money & Property	62,000	152,000	152,000	152,000	152,000
Miscellaneous	137,500	140,000	140,000	140,000	140,000
Interfund Revenues	3,000	3,000	3,000	3,000	3,000
State Aid	23,811,749	20,062,610	20,354,706	20,655,799	20,844,725
Federal Aid	100,000	100,000	100,000	100,000	100,000
Interfund Transfers	-	-	-	-	-
Appropriated Fund Balance/Reserves	2,550,000	2,350,000	2,150,000	1,950,000	1,750,000
<b>Total Revenues</b>	<b>57,304,044</b>	<b>\$ 54,604,064</b>	<b>\$ 55,355,664</b>	<b>\$ 56,215,262</b>	<b>\$ 56,683,846</b>
<b>Total Surplus/(Deficit)</b>	<b>(0)</b>	<b>\$ (909,716)</b>	<b>\$ (2,272,688)</b>	<b>\$ (3,653,360)</b>	<b>\$ (5,411,592)</b>

**Starpoint Central School District**  
**5 Year Financial Analysis**  
**Revenues**

	<u>Proposed 2019-20 Budget</u>	<u>Proposed 2020-21 Budget</u>	<u>Proposed 2021-22 Budget</u>	<u>Proposed 2022-23 Budget</u>	<u>Proposed 2023-24 Budget</u>
<b>Local Sources</b>					
<b>Real Property Tax Items</b>					
Real Property Taxes	\$ 30,047,297	\$ 31,032,092	\$ 31,652,734	\$ 32,285,789	\$ 32,931,504
<b>Other Tax Items</b>					
Other Payments in Lieu of Taxes	\$ 407,498	\$ 548,362	\$ 587,224	\$ 712,674	\$ 546,616
Interest & Penalties on Real Property Taxes	40,000	41,000	41,000	41,000	41,000
Subtotal	<u>\$ 447,498</u>	<u>\$ 589,362</u>	<u>\$ 628,224</u>	<u>\$ 753,674</u>	<u>\$ 587,616</u>
<b>Charges for Services</b>					
Day School Tuition	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Continuing Education	110,000	140,000	140,000	140,000	140,000
Admissions	-	-	-	-	-
Subtotal	<u>\$ 145,000</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>
<b>Use of Money &amp; Property</b>					
Interest & Earnings	\$ 60,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Commissions	2,000	2,000	2,000	2,000	2,000
Subtotal	<u>\$ 62,000</u>	<u>\$ 152,000</u>	<u>\$ 152,000</u>	<u>\$ 152,000</u>	<u>\$ 152,000</u>
<b>Miscellaneous</b>					
Refund of Prior Year's Expense - BOCES	\$ 120,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Refund of Prior Year's Expense - Other	2,500	5,000	5,000	5,000	5,000
Other Unclassified Revenues	15,000	10,000	10,000	10,000	10,000
Subtotal	<u>\$ 137,500</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>
<b>Interfund Revenues</b>					
Interfund Revenues	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
<b>State Aid</b>					
Basic Formula	\$ 5,830,407	\$ 5,947,015	\$ 6,065,955	\$ 6,187,275	\$ 6,311,020
Transportation Aid	2,955,240	3,055,448	3,171,520	3,292,154	3,413,890
Building Aid	6,275,911	2,234,052	2,201,466	2,168,880	2,018,265
Excess Cost Aid	3,174,468	3,237,957	3,302,717	3,368,771	3,436,146
Lottery Aid	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
BOCES Aid	1,283,429	1,309,098	1,335,280	1,361,985	1,389,225
Textbook Aid	181,823	171,372	170,440	169,682	169,275
Computer Software Aid	41,105	44,071	43,831	43,637	43,532
Hardware Aid	50,866	45,210	45,210	45,210	45,210
Library A/V Loan Program Aid	18,700	18,388	18,288	18,206	18,163
Subtotal	<u>\$ 23,811,749</u>	<u>\$ 20,062,610</u>	<u>\$ 20,354,706</u>	<u>\$ 20,655,799</u>	<u>\$ 20,844,725</u>
<b>Federal Aid</b>					
Federal Jobs Act	\$ -	\$ -	\$ -	\$ -	\$ -
Medicaid Assistance-School Age-School Year Programs	100,000	100,000	100,000	100,000	100,000
Subtotal	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
<b>Interfund Transfers</b>					
Transfer from Capital Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Appropriated Fund Balance</b>					
Appropriated Reserves	\$ 1,150,000	\$ 950,000	\$ 750,000	\$ 550,000	\$ 350,000
Appropriated Fund Balance	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Subtotal	<u>\$ 2,550,000</u>	<u>\$ 2,350,000</u>	<u>\$ 2,150,000</u>	<u>\$ 1,950,000</u>	<u>\$ 1,750,000</u>
<b>Total General Fund Estimated Revenues</b>	<u>\$ 57,304,044</u>	<u>\$ 54,604,064</u>	<u>\$ 55,355,664</u>	<u>\$ 56,215,262</u>	<u>\$ 56,683,846</u>

## Tax Cap Calculation for 5 - Year Financial Projection

A	Total Real Property Tax Levy for base Year 18-19	\$30,047,297.00	
B	Excess Levy in Reserve (NA in 2012/13)	\$0.00	
C	Tax Levy Subtotal (A-B)	\$30,047,297.00	
D	Tax Base Growth Factor (min of 1.0)	1.0119	From State by February 15th
E	Adjusted Tax Levy subtotal (C x D)	\$30,404,859.83	
F	Base Year PILOTS	\$407,498.00	
G	Base Year Levy plus PILOTS (E + F)	\$30,812,357.83	
<b>Actual</b>			
H	Base Year Torts and Judgements (> 5% of Prior Year Levy)	\$0.00	Principal 2019-20* \$ 5,634,190.00
I	Base Year Capital Expenditures Net of Aid	\$348,737.00	Interest 2019-20* \$ 990,458.00
J	Total Base Year Torts and Capital Expense (H + I)	\$348,737.00	Building Aid (Per Gen Report) \$ (6,275,911.00)
			BCS Aid (Per BCS Report) \$
K	Levy Base Year Torts and Capital (G - J)	\$30,463,620.83	\$ 348,737.00
L	Allowable Levy Growth Factor Based on CPI (2% for 2013-14)	1.02000	Transportation (.757 x 0) (Per TRA Report)
M	Levy Including Levy Growth Factor (K x L)	\$31,072,893.25	
N	Budget Year PILOTS Receivables	\$412,939.00	
O	Levy Less Budget Year PILOTS (M - N)	\$30,659,954.25	
P	Eligible Carry Over From Base Year Budget (N/A 2012-13)	\$0.00	
Q	Tax Levy Limit - before Exclusions (O + P)	\$30,659,954.25	To OSC by March 1st
<b><u>Budget Year Exclusions</u></b>			
R	Capital Expenditures Net of Aid	\$372,138.83	Principal 2020-21 \$ 1,840,451.43
S	Pension Expenditures Above 2%	\$0.00	Interest 2020-21 \$ 765,739.40
T	Court Orders/Judgements in > 5% Base Year Levy	\$0.00	Building Aid (Per Gov)** \$ 2,234,052.00
U	Total Exclusions (R + S + T)	\$372,138.83	Transportation (.757 x 0) \$
<b>Total Tax Levy Including Exclusions (Q + U)</b>		<b>\$31,032,093.08</b>	
<b>2020-21 Levy Limit:</b>		<b>\$31,032,093.08</b>	
<b>2019-20 Actual Levy</b>		<b>\$30,047,297.00</b>	
<b>Difference</b>		<b>\$984,796.08</b>	
2019-20 Levy Limit %		3.28%	
<b>2019-20 Actual Levy</b>		<b>\$30,047,297.00</b>	
<b>2020-21 Proposed Levy</b>		<b>\$31,032,093.08</b>	
<b>Difference</b>		<b>\$984,796.08</b>	
Levy Actual % Increase		3.28%	

\* - Per 2/28/12 TCW Brian at Questar, we should be using actual DS numbers for the calculation.

\*\* - Per 2/22/13 TCW Mike at Questar, we should be using the Building Aid as listed on the Executive Budget

Starpoint Central School District  
Analysis of State Aid

Bond Issue	Report	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
\$ 400,000	BLD 10	-	-	-	-	-
\$ 10,000,000	BLD 10	1,193,970	-	-	-	-
Cash Project	BLD 3	64,443	65,172	32,586	-	-
\$ 15,490,000	BLD 4	993,027	1,004,268	1,004,268	1,004,268	853,653
\$ 18,575,000	BLD 10	2,865,970	-	-	-	-
\$ 2,463,583	EPC	120,368	121,927	121,927	121,927	121,927
	BLD 4 - \$100,000 Generator	-	-	-	-	-
	BLD 4 - \$400,000 Generator	25,139	25,424	25,424	25,424	25,424
\$ 851,820	Secured Entrance	-	43,974	43,974	43,974	43,974
\$ 13,245,000	DASNY	914,273	973,287	973,287	973,287	973,287
	Total Per BPD Reports	6,177,190	2,234,052	2,201,466	2,168,880	2,018,265
	Additional to Match budget	98,721	-	-	-	-
Total Per Budget	Total	<b>6,275,911</b>	<b>2,234,052</b>	<b>2,201,466</b>	<b>2,168,880</b>	<b>2,018,265</b>
	Gross Up for Interest Rate Recalc	-	-	-	-	-
Best Case Scenario		<b>6,275,911</b>	<b>2,234,052</b>	<b>2,201,466</b>	<b>2,168,880</b>	<b>2,018,265</b>

Transportation		<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
P/Y expenses Per ST3/SA-100						
Contractual		3,671,089	3,832,866	3,967,016	4,105,862	4,249,567
Bus Fuel		200,000	222,831	244,575	267,788	287,602
Other		5,100	5,202	5,306	5,412	5,520
Sub Total		3,876,189	4,060,899	4,216,897	4,379,062	4,542,689
Aid Ratio		0.736	0.735	0.735	0.735	0.735
Listed Year Trans Aid		2,852,875	2,984,761	3,099,419	3,218,611	3,338,877
Adjustment to bgt						
Aid for Trans Office/Summer School Routes		69,301	70,687	72,101	73,543	75,014
Listed Year Trans Aid		2,922,176	3,055,448	3,171,520	3,292,154	3,413,890
Additional to Match budget		33,064	-	-	-	-
		2,955,240	3,055,448	3,171,520	3,292,154	3,413,890

**Starpiont Central School District  
5 Year Financial Analysis  
Debt Service and Budget Transfers**

Principal

	\$ 10,000,000	\$ 12,065,794	\$ 18,575,000	\$ 4,470,000	\$ 11,755,000	\$ 851,820		\$ 2,463,583	
Year End 6/30	Refunding Bonds	Serial Bonds	Serial Bonds	Refunding Bonds	DASNY Bond	Serial Bonds	Total	Municipal Lease	Total
2021	-	-	-	885,000	710,000	86,820	1,681,820	158,631.43	1,840,451.43
2022	-	-	-	910,000	740,000	75,000	1,725,000	163,200.73	1,888,200.73
2023	-	-	-	950,000	775,000	45,000	1,770,000	167,901.64	1,937,901.64
2024	-	-	-	825,000	810,000	55,000	1,690,000	172,737.97	1,862,737.97
2025	-	-	-	735,000	735,000	55,000	1,525,000	177,713.59	1,702,713.59
2026	-	-	-	770,000	770,000	60,000	1,540,000	182,832.55	1,722,832.55
2027	-	-	-	815,000	815,000	55,000	1,685,000	188,098.94	1,873,098.94
2028	-	-	-	855,000	855,000	55,000	1,765,000	193,517.04	1,958,517.04
2029	-	-	-	895,000	895,000	45,000	1,835,000	199,091.20	2,034,091.20
2030	-	-	-	940,000	940,000	50,000	1,930,000	204,825.91	2,134,825.91
2031	-	-	-	990,000	990,000	50,000	2,030,000	-	2,080,000.00
2032	-	-	-	1,040,000	1,040,000	50,000	2,130,000	-	2,180,000.00
2033	-	-	-	520,000	520,000	170,000	1,210,000	-	1,210,000.00
<b>Total</b>	<b>\$ 8,010,000</b>	<b>\$ 4,710,000</b>	<b>\$ 16,570,000</b>	<b>\$ 4,430,000</b>	<b>\$ 12,210,000</b>	<b>851,820</b>	<b>\$ 46,456,820</b>	<b>\$ 2,463,583</b>	<b>48,920,403.02</b>

Interest

	\$ 10,000,000	\$ 12,065,794	\$ 18,575,000	\$ 4,470,000	\$ 13,245,000	\$ 851,820		\$ 2,463,583	
Year End 6/30	Refunding Bonds	Serial Bonds	Serial Bonds	Refunding Bonds	DASNY Bond	Serial Bonds	Total	Municipal Lease	Total
2021	-	-	-	142,800.00	529,750	42,591	715,141.00	50,598.40	765,739.40
2022	-	-	-	107,400.00	494,250	38,250	639,900.00	46,029.10	685,929.10
2023	-	-	-	71,000.00	457,250	34,500	562,750.00	41,328.19	604,078.19
2024	-	-	-	33,000.00	418,500	32,250	483,750.00	36,491.87	520,241.87
2025	-	-	-	-	378,000	29,500	407,500.00	31,516.23	439,016.23
2026	-	-	-	-	341,250	26,750	368,000.00	26,397.29	394,397.29
2027	-	-	-	-	302,750	23,750	326,500.00	21,130.88	347,630.88
2028	-	-	-	-	262,000	21,000	283,000.00	15,712.79	298,712.79
2029	-	-	-	-	219,250	18,250	237,500.00	10,138.63	247,638.63
2030	-	-	-	-	174,500	16,000	190,500.00	4,403.91	194,903.91
2031	-	-	-	-	127,500	13,500	141,000.00	-	141,000.00
2032	-	-	-	-	78,000	11,000	89,000.00	-	89,000.00
2033	-	-	-	-	26,000	17,500	43,500.00	-	43,500.00
<b>Total</b>	<b>\$ 1,219,175.00</b>	<b>\$ 1,406,531.25</b>	<b>\$ 3,112,950.00</b>	<b>\$ 674,050.00</b>	<b>\$ 5,923,604.00</b>	<b>356,784</b>	<b>\$ 12,693,094.25</b>	<b>\$ 674,864.42</b>	<b>13,367,958.67</b>

June 30,	Principal	Interest	Total Bond Pymts	RAN Interest	Section 4408 Transfers to Special Aid	Transfers to School Lunch	Transfers to Capital	Total
2021	1,840,451	765,739	2,606,191	15,000	80,000	-	100,000	2,801,191
2022	1,888,201	685,929	2,574,130	15,000	81,000	-	100,000	2,770,130
2023	1,937,902	604,078	2,541,980	15,000	82,000	-	100,000	2,738,980
2024	1,862,738	520,242	2,382,980	15,000	83,000	-	100,000	2,580,980
2025	967,714	439,016	1,406,730	15,000	84,000	-	100,000	1,605,730
2026	1,012,833	394,397	1,407,230	15,000	85,000	-	100,000	1,607,230
2027	1,058,099	347,631	1,405,730	15,000	86,000	-	100,000	1,606,730
2028	1,103,517	298,713	1,402,230	15,000	87,000	-	100,000	1,604,230
2029	1,139,091	247,639	1,386,730	15,000	88,000	-	100,000	1,589,730
2030	1,194,826	194,904	1,389,730	15,000	89,000	-	100,000	1,593,730
2031	1,040,000	141,000	1,181,000	15,000	90,000	-	100,000	1,386,000
2032	1,090,000	89,000	1,179,000	15,000	91,000	-	100,000	1,385,000
2033	690,000	43,500	733,500	15,000	92,000	-	100,000	940,500

**Starpoint Central School District  
5 Year Financial Analysis  
Special Items**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	
Grant Writing	\$ 8,000	\$ 8,240	\$ 8,487	\$ 8,742	\$ 9,004	(3% increase per year in costs)
Community Education	\$ 107,150	\$ 108,757	\$ 110,389	\$ 112,044	\$ 113,725	(1.5% increase per year in costs as we can control costs by eliminating programs)
Health Services	\$ 230,000	\$ 243,089	\$ 256,922	\$ 271,543	\$ 271,543	(Based on enrollments at private/parochial schools - % increase below)
Sub Total Special Items	\$ 345,150	\$ 360,086	\$ 375,798	\$ 392,329	\$ 394,272	
Appropriate F/B	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Total Special Items	\$ 370,150	\$ 385,086	\$ 400,798	\$ 417,329	\$ 419,272	

EXPLANATION	Actual	Actual	Actual	Actual	Projected		
	2015-16	2016-17	2017-18	2018-19	2019-20		
Compliance Solution Network	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00		05-06 -2.74%
Quest Diagnostics	1,534.76	1,400.24	1,130.84	1,400.24	1,500.00		06-07 13.76%
School Physician	17,000.04	17,000.04	17,000.04	17,000.04	17,000.00		07-08 -31.60%
Pre-Employment Physicals	250.00		116.00		250.00		08-09 25.66%
Additional					-		09-10 12.55%
Williamsville CSD	26,082.93	29,468.72	23,949.60	23,865.08	31,000.00		10-11 3.08%
Buffalo CSD	10,296.00	11,616.00	11,900.00		12,500.00		11-12 -4.88%
Niagara Falls CSD	422.16	438.90	466.34		500.00		12-13 -1.00%
Niagara Wheatfield CSD	6,321.30	6,711.90	5,017.00	3,262.00	7,500.00		13-14 16.49%
Lockport City School District	10,594.20	9,011.73	14,147.80	5,858.42	11,000.00		14-15 32.13%
LewPort CSD	498.37	531.06	1,051.80		1,000.00		15-16 -22.55%
Amherst CSD	16,800.42	13,078.03	11,823.00	7,586.67	14,000.00		16-17 10.17%
Sweet Home CSD	36,139.00	35,721.00	32,872.00	31,161.00	37,000.00		17-18 34.65%
North Tonawanda City School District	2,033.22	1,410.00	1,910.00	793.00	1,500.00		18-19 -6.05%
Tonawanda CSD	863.74	496.83	4,091.04	2,842.28	750.00		Avg Increase 5.69%
Ken-Ton UFSD	21,502.62	20,176.98	25,159.23	49,844.51	22,500.00		
Lancaster CSD				995.92			
Charter School for Applied Technologies Mt. St. Mary's Training Sub Nurses		6,770.16	21,578.00		-		
Nurses for Students on Buses	7,713.25	20,426.10	64,076.42	77,745.90	69,250.00		
Clarence CSD	1,214.82	1,303.32	455.44	-	1,750.00		
	160,266.83	176,561.01	237,744.55	223,355.06	230,000.00		
	(46,653.18)	16,294.18	61,183.54	(14,389.49)	6,644.94		
	-22.55%	10.17%	34.65%	-6.05%	2.98%		

(Excludes Increase for Bus Nurses)

**Starpoint Central School District  
5 Year Financial Analysis  
Building Budgets/PPA**

<u>Grade</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
K	220	220	220	220	220
1	231	220	220	220	220
2	214	231	220	220	220
3	228	214	231	220	220
4	223	228	214	231	220
5	216	223	228	214	231
6	222	216	223	228	214
7	243	222	216	223	228
8	219	243	222	216	223
9	227	219	243	222	216
10	233	227	219	243	222
11	236	233	227	219	243
12	<u>190</u>	<u>246</u>	<u>243</u>	<u>237</u>	<u>229</u>
	<u>2902</u>	<u>2942</u>	<u>2926</u>	<u>2913</u>	<u>2906</u>

<u>Building</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Fricano	665	671	660	660	660
Intermediate	667	665	673	665	671
Middle School	684	681	661	667	665
High School	<u>886</u>	<u>925</u>	<u>932</u>	<u>921</u>	<u>910</u>
	<u>2902</u>	<u>2942</u>	<u>2926</u>	<u>2913</u>	<u>2906</u>

Average PPA Rate	\$ 131.51	\$ 134.14	\$ 136.83	\$ 139.56	\$ 142.35
Total PPA	\$ 381,652	\$ 394,651	\$ 400,355	\$ 406,548	\$ 413,682
PPA Adjustments	\$ 25,162	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
School Resource Officer	\$ 105,000	\$ 107,100	\$ 109,242	\$ 111,427	\$ 113,655
Special Education Tuitions	\$ 1,270,078	\$ 1,320,881	\$ 1,373,716	\$ 1,428,665	\$ 1,485,812
Appropriated F/B	\$ -	\$ -	\$ -	\$ -	\$ -
Special Education Contractual & M&S	\$ <u>135,000</u>	\$ <u>138,375</u>	\$ <u>141,834</u>	\$ <u>145,380</u>	\$ <u>149,015</u>
	\$ 1,916,892	\$ 2,011,007	\$ 2,075,148	\$ 2,142,020	\$ 2,212,164
Less Field Trips	\$ <u>(19,800)</u>	\$ <u>(19,800)</u>	\$ <u>(19,800)</u>	\$ <u>(19,800)</u>	\$ <u>(19,800)</u>
Total PPA	\$ <u>1,897,092</u>	\$ <u>1,991,207</u>	\$ <u>2,055,348</u>	\$ <u>2,122,220</u>	\$ <u>2,192,364</u>

**Starpoint Central School District  
5 Year Financial Analysis  
Operations and Maintenance**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	
Contractual	\$ 287,500	\$ 296,125	\$ 305,009	\$ 314,159	\$ 323,584	(Increased 3% every year after 19-20)
Travel & Conference	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	(Kept static each year)
Materials & Supplies	\$ 271,410	\$ 279,552	\$ 287,939	\$ 296,577	\$ 305,474	(Increased 3% every year after 19-20)
Heating	\$ 283,701	\$ 288,294	\$ 293,001	\$ 297,826	\$ 302,772	(Increased 2.5% each year after 19-20)
Electric	\$ 572,124	\$ 581,427	\$ 590,963	\$ 600,737	\$ 610,755	(Increased 2.5% each year after 19-20)
Telephone	\$ 25,000	\$ 20,250	\$ 20,506	\$ 20,769	\$ 21,038	(Increased 2.5% each year after 19-20)
Water/Sewer	\$ 20,000	\$ 22,938	\$ 23,386	\$ 23,846	\$ 24,317	(Increased 2.5% each year after 19-20)
	\$ 1,465,735	\$ 1,494,585	\$ 1,526,803	\$ 1,559,913	\$ 1,593,940	



**Starpoint Central School District  
5 Year Financial Analysis  
Operations and Maintenance**

<u>Heating</u>	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 21-22</u>	<u>Projected 22-23</u>	<u>Projected 23-24</u>
	\$ 183,701	\$ 188,294	\$ 193,001	\$ 197,826	\$ 202,772
Appropriated F/B	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Total Heating	<u>\$ 283,701</u>	<u>\$ 288,294</u>	<u>\$ 293,001</u>	<u>\$ 297,826</u>	<u>\$ 302,772</u>
<u>Electric</u>	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 21-22</u>	<u>Projected 22-23</u>	<u>Projected 23-24</u>
	\$ 372,124	\$ 381,427	\$ 390,963	\$ 400,737	\$ 410,755
Appropriated F/B	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
Total Electric	<u>\$ 572,124</u>	<u>\$ 581,427</u>	<u>\$ 590,963</u>	<u>\$ 600,737</u>	<u>\$ 610,755</u>
<u>Telephone</u>	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 21-22</u>	<u>Projected 22-23</u>	<u>Projected 23-24</u>
	\$ 10,000	\$ 10,250	\$ 10,506	\$ 10,769	\$ 11,038
Appropriated F/B	<u>\$ 15,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Total Telephone	<u>\$ 25,000</u>	<u>\$ 20,250</u>	<u>\$ 20,506</u>	<u>\$ 20,769</u>	<u>\$ 21,038</u>
<u>Water/Sewer</u>	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 21-22</u>	<u>Projected 22-23</u>	<u>Projected 23-24</u>
	\$ 17,500	\$ 17,938	\$ 18,386	\$ 18,846	\$ 19,317
Appropriated F/B	<u>\$ 2,500</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
Total Water/Sewer	<u>\$ 20,000</u>	<u>\$ 22,938</u>	<u>\$ 23,386</u>	<u>\$ 23,846</u>	<u>\$ 24,317</u>

**Starpoint Central School District  
5 Year Financial Analysis  
Curriculum and Instruction**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	
SPPA Professional Fees	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	(\$1,000 per SPPA member per contract)
SPPA Travel & Conference	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	(\$1,000 per SPPA member per contract)
Other Travel & Conference	\$ 4,000	\$ 4,080	\$ 4,162	\$ 4,245	\$ 4,330	(For Curriculum Development & Staff Development - Increased 2% each year after 2019-20)
Contractual & M&S	<u>\$ 60,000</u>	<u>\$ 61,200</u>	<u>\$ 62,424</u>	<u>\$ 63,672</u>	<u>\$ 64,946</u>	(For Curriculum Development, Staff Development, Building teams & Character Education - Increased 2% each year after 2019-20)
	<u>\$ 84,000</u>	<u>\$ 85,280</u>	<u>\$ 86,586</u>	<u>\$ 87,917</u>	<u>\$ 89,276</u>	

**Starpoint Central School District  
5 Year Financial Analysis  
Athletics**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	
Transportation	\$ 92,688	\$ 95,932	\$ 99,290	\$ 102,765	\$ 102,765	(Increases based on contract)
Contractual	\$ 131,422	\$ 134,050	\$ 136,731	\$ 139,466	\$ 142,255	(Increased 2% each year for costs after 2019-20)
Travel & Conference	\$ 5,250	\$ 5,303	\$ 5,356	\$ 5,409	\$ 5,463	(Increased 1% each year for costs after 2019-20)
Materials & Supplies	\$ 40,453	\$ 41,262	\$ 42,087	\$ 42,929	\$ 43,788	(Increased 2% each year for costs after 2019-20)
	<u>\$ 269,813</u>	<u>\$ 276,547</u>	<u>\$ 283,464</u>	<u>\$ 290,569</u>	<u>\$ 294,271</u>	

**Starpoint Central School District  
5 Year Financial Analysis  
Textbook and Library Materials**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
District Enrollment	2,902	2,942	2,926	2,913	2,906
Library Aid Ratio	\$ <u>6.25</u>	\$ <u>6.25</u>	\$ <u>6.25</u>	\$ <u>6.25</u>	\$ <u>6.25</u>
Library Aid	\$ 18,138	\$ 18,388	\$ 18,288	\$ 18,206	\$ 18,163
x 2 for Building Allocation	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u> (District used to allot 2x the aid ratio for each library)
Total Library Costs	\$ 18,138	\$ 18,388	\$ 18,288	\$ 18,206	\$ 18,163
Additional Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Total Library Costs	\$ <u>18,138</u>	\$ <u>18,388</u>	\$ <u>18,288</u>	\$ <u>18,206</u>	\$ <u>18,163</u>
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
District Enrollment	2,902	2,942	2,926	2,913	2,906
Textbook Aid Ratio	\$ <u>58.25</u>	\$ <u>58.25</u>	\$ <u>58.25</u>	\$ <u>58.25</u>	\$ <u>58.25</u>
Textbook Costs	\$ 169,042	\$ 171,372	\$ 170,440	\$ 169,682	\$ 169,275
Adjustments	\$ (83,520)	\$ -	\$ -	\$ -	\$ -
Total Textbook Costs	\$ <u>85,522</u>	\$ <u>171,372</u>	\$ <u>170,440</u>	\$ <u>169,682</u>	\$ <u>169,275</u>
Total Textbook and Library	\$ <u>103,659</u>	\$ <u>189,759</u>	\$ <u>188,727</u>	\$ <u>187,889</u>	\$ <u>187,437</u>

**Starpoint Central School District  
5 Year Financial Analysis  
Technology**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	
District Enrollment	2,902	2,942	2,926	2,913	2,906	
Software Aid Ratio	<u>\$ 14.98</u>	<u>\$ 14.98</u>	<u>\$ 14.98</u>	<u>\$ 14.98</u>	<u>\$ 14.98</u>	(No increase from NYS)
Software Allocation	\$ 43,472	\$ 44,071	\$ 43,831	\$ 43,637	\$ 43,532	
Additional Expenditures	<u>\$ 7,028</u>	<u>\$ 5,784</u>	<u>\$ 6,024</u>	<u>\$ 6,218</u>	<u>\$ 6,323</u>	
Total Software Expenditures	\$ 50,500	\$ 49,855	\$ 49,855	\$ 49,855	\$ 49,855	
Computer Hardware	\$ 87,500	\$ 89,688	\$ 91,930	\$ 94,228	\$ 96,584	Based on Technology Plan & 2.5% increase
Other Contractual & M&S	<u>\$ 26,000</u>	<u>\$ 26,650</u>	<u>\$ 27,316</u>	<u>\$ 27,999</u>	<u>\$ 28,699</u>	(2.5% Increase in costs after 19-20)
Total Technology Expenditures	<u>\$ 164,000</u>	<u>\$ 166,193</u>	<u>\$ 169,101</u>	<u>\$ 172,082</u>	<u>\$ 175,138</u>	

**Starpoint Central School District  
5 Year Financial Analysis  
Central Office**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	
Travel & Conference	\$ 9,145	\$ 9,328	\$ 9,514	\$ 9,705	\$ 9,899	(Increased 2% each year after 2019-20)
Materials & Supplies	\$ 9,350	\$ 9,490	\$ 9,633	\$ 9,777	\$ 9,924	(Increased 1.5% each year after 2019-20)
Other Contractual	\$ 35,800	\$ 36,337	\$ 36,882	\$ 37,435	\$ 37,997	(Increased 1.5% each year after 2019-20)
Fiscal Agent Fees	\$ 6,500	\$ 6,695	\$ 6,896	\$ 7,103	\$ 7,316	(For 403(b) Administration and Financial Advisors - Increased 3% each year after 2019-20)
Audit	\$ 20,000	\$ 21,000	\$ 22,000	\$ 23,000	\$ 24,000	(Increased \$1,000 per year after 2019-20)
Legal	\$105,000	\$110,000	\$115,000	\$120,000	\$125,000	(Increased \$5,000 each year after 2019-20)
Insurance	\$222,325	\$233,441	\$245,113	\$257,369	\$270,237	(Increased 5% each year after 2019-20)
Assessments on Schools	\$ 44,500	\$ 45,390	\$ 46,298	\$ 47,224	\$ 48,168	(Increased 2% each year after 2019-20)
Postage	\$ 55,000	\$ 56,375	\$ 57,784	\$ 59,229	\$ 60,710	(Increased 2.5% each year after 2019-20)
Printing/Paper	\$ 62,500	\$ 64,063	\$ 65,664	\$ 67,306	\$ 68,988	(Increased 2.5% each year after 2019-20)
Tax Collection	<u>\$ 11,000</u>	<u>\$ 11,330</u>	<u>\$ 11,670</u>	<u>\$ 12,020</u>	<u>\$ 12,381</u>	(For bill printing and KVS software training, maintenance & updates - Increased 3% each year after 2019-20)
	<u>\$581,120</u>	<u>\$603,449</u>	<u>\$626,454</u>	<u>\$650,167</u>	<u>\$674,619</u>	

**Starpoint Central School District  
5 Year Financial Analysis  
Transportation**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	
Busing Costs	\$ 3,832,866	\$ 3,967,016	\$ 4,105,862	\$ 4,249,567	\$ 4,398,302	Based on Contract
Appropriated F/B	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Additional Budget for unplanned costs	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Busing Costs</b>	<b>\$ 3,832,866</b>	<b>\$ 4,067,016</b>	<b>\$ 4,205,862</b>	<b>\$ 4,349,567</b>	<b>\$ 4,498,302</b>	
	4.41%	6.11%	3.41%	3.42%	3.42%	

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Diesel Gallons Used	65,080	67,032	69,043	71,114	73,248
Diesel Cost	<u>2.0445</u>	<u>2.1467</u>	<u>2.2540</u>	<u>2.3667</u>	<u>2.4850</u>
<b>Total Diesel Costs</b>	<b>\$ 133,052</b>	<b>\$ 143,896</b>	<b>\$ 155,623</b>	<b>\$ 168,307</b>	<b>\$ 182,024</b>

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Regular Gallons Used	21,921	23,017	24,168	25,376	26,645
Regular Cost	<u>2.0248</u>	<u>2.1261</u>	<u>2.2324</u>	<u>2.3440</u>	<u>2.4612</u>
<b>Total Regular Costs</b>	<b>\$ 44,386</b>	<b>\$ 48,935</b>	<b>\$ 53,951</b>	<b>\$ 59,481</b>	<b>\$ 65,578</b>

<b>Total Fuel Costs</b>	<b>\$ 177,438</b>	<b>\$ 192,831</b>	<b>\$ 209,575</b>	<b>\$ 227,788</b>	<b>\$ 247,602</b>
Adjustments	<u>\$ 22,562</u>	<u>\$ 30,000</u>	<u>\$ 35,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
<b>Total Fuel Costs</b>	<b>\$ 200,000</b>	<b>\$ 222,831</b>	<b>\$ 244,575</b>	<b>\$ 267,788</b>	<b>\$ 287,602</b>
Appropriated F/B	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>
<b>Total Fuel Costs</b>	<b>\$ 400,000</b>	<b>\$ 422,831</b>	<b>\$ 444,575</b>	<b>\$ 467,788</b>	<b>\$ 487,602</b>

Other Trans Costs	<u>\$ 5,100</u>	<u>\$ 5,202</u>	<u>\$ 5,306</u>	<u>\$ 5,412</u>	<u>\$ 5,520</u>	(2% increase in costs after 19-20)
<b>Total Transportation Costs</b>	<b>\$ 4,237,966</b>	<b>\$ 4,495,050</b>	<b>\$ 4,655,743</b>	<b>\$ 4,822,767</b>	<b>\$ 4,991,424</b>	

**Starpoint Central School District  
5 Year Financial Analysis  
Benefits**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
ERS Costs	\$ 691,523	\$ 737,810	\$ 833,351	\$ 941,521	\$ 1,063,997
TRS Costs	\$ 2,084,343	\$ 2,367,566	\$ 2,669,153	\$ 3,010,850	\$ 3,397,993
Social Security	\$ 1,997,492	\$ 2,056,667	\$ 2,117,617	\$ 2,180,395	\$ 2,245,057
Workers Compensation	\$ 289,000	\$ 291,780	\$ 294,616	\$ 297,508	\$ 300,458
Life & Disability	\$ 8,018	\$ 8,018	\$ 8,018	\$ 8,018	\$ 8,018
Unemployment Insurance	\$ 73,220	\$ 75,083	\$ 77,011	\$ 79,006	\$ 81,071
NOVA Health Insurance	\$ 5,406,725	\$ 5,771,196	\$ 6,161,179	\$ 6,578,462	\$ 7,024,954
Dental Insurance	\$ 273,060	\$ 278,827	\$ 293,269	\$ 308,432	\$ 324,354
Unreimbursed Medical	\$ 113,864	\$ 117,060	\$ 117,060	\$ 117,060	\$ 117,060
Vacation Reimbursement	\$ 49,811	\$ 55,284	\$ 56,392	\$ 57,490	\$ 59,059
Health Insurance - Retirees	\$ 160,477	\$ 166,094	\$ 171,907	\$ 177,924	\$ 184,151
Vision Insurance	\$ 15,864	\$ 16,753	\$ 17,590	\$ 18,470	\$ 19,393
Health Insurance Waiver	\$ 137,900	\$ 137,900	\$ 137,900	\$ 137,900	\$ 137,900
	\$ 11,301,298	\$ 12,080,037	\$ 12,955,062	\$ 13,913,035	\$ 14,963,466



**Starpoint Central School District  
5 Year Financial Analysis  
Benefits**

	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 2021-22</u>	<u>Projected 2022-23</u>	<u>Projected 2023-24</u>	
<b>ERS Reportable Salaries</b>						
Tier 1	\$ 51,876	\$ 53,432	\$ 55,035	\$ 56,686	\$ 58,387	(3% increase each year after 19-20)
Tier 2	\$ -	\$ -	\$ -	\$ -	\$ -	(3% increase each year after 19-20)
Tier 3	\$ 107,405	\$ 110,627	\$ 113,946	\$ 117,364	\$ 120,885	(3% increase each year after 19-20)
Tier 4	\$ 3,403,585	\$ 3,505,693	\$ 3,610,863	\$ 3,719,189	\$ 3,830,765	(3% increase each year after 19-20)
Tier 5	\$ 171,683	\$ 176,833	\$ 182,138	\$ 187,603	\$ 193,231	(3% increase each year after 19-20)
Tier 6	\$ 573,824	\$ 591,039	\$ 608,770	\$ 627,033	\$ 645,844	(3% increase each year after 19-20)
	\$ 4,308,373	\$ 4,437,624	\$ 4,570,753	\$ 4,707,876	\$ 4,849,112	
Combined Rate	14.60%	16.06%	17.67%	19.43%	21.38%	(10% increase each year after 19-20)
	\$ 629,022	\$ 712,682	\$ 807,469	\$ 914,863	\$ 1,036,539	
Credits/Adjustments/GTLI	\$ 62,501	\$ 25,128	\$ 25,882	\$ 26,658	\$ 27,458	(Credits are for paying early - Increased 3% each year after 19-20 plus yearly GASB adjustment)
	\$ 691,523	\$ 737,810	\$ 833,351	\$ 941,521	\$ 1,063,997	
<b>TRS Salaries</b>						
Reportable Salaries	\$ 21,067,185	\$ 21,699,200	\$ 22,350,176	\$ 23,020,681	\$ 23,711,302	(3.0% increase each year after 19-20)
TRS Rate	9.50%	10.45%	11.50%	12.64%	13.91%	(10% increase each year after 19-20)
	\$ 2,001,383	\$ 2,267,566	\$ 2,569,153	\$ 2,910,850	\$ 3,297,993	
Credits/Adjustments	\$ (17,040)	\$ -	\$ -	\$ -	\$ -	
	\$ 1,984,343	\$ 2,267,566	\$ 2,569,153	\$ 2,910,850	\$ 3,297,993	
Appropriated F/B	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Total TRS	\$ 2,084,343	\$ 2,367,566	\$ 2,669,153	\$ 3,010,850	\$ 3,397,993	
<b>FICA</b>						
	\$ 1,972,492	\$ 2,031,667	\$ 2,092,617	\$ 2,155,395	\$ 2,220,057	(3% increase each year after 19-20)
Appropriated F/B	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
Total FICA	\$ 1,997,492	\$ 2,056,667	\$ 2,117,617	\$ 2,180,395	\$ 2,245,057	
<b>Workers Compensation</b>						
	\$ 139,000	\$ 141,780	\$ 144,616	\$ 147,508	\$ 150,458	(2% increase each year after 19-20)
Appropriated F/B	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
Total Workers Comp.	\$ 289,000	\$ 291,780	\$ 294,616	\$ 297,508	\$ 300,458	

**Starpoint Central School District  
5 Year Financial Analysis  
Benefits**

<u>Unemployment Insurance</u>	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 21-22</u>	<u>Projected 22-23</u>	<u>Projected 23-24</u>	
	\$ 53,220	\$ 55,083	\$ 57,011	\$ 59,006	\$ 61,071	(Increased 3.5% each year after 19-20)
Appropriated F/B	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	
Total HI	\$ 73,220	\$ 75,083	\$ 77,011	\$ 79,006	\$ 81,071	
<u>NOVA Health Insurance</u>	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 2021-22</u>	<u>Projected 2022-23</u>	<u>Projected 2023-24</u>	
	\$ 5,206,725	\$ 5,571,196	\$ 5,961,179	\$ 6,378,462	\$ 6,824,954	(Increased 7% each year after 19-20 Plus ACA)
Appropriated F/B	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	
Total HI	\$ 5,406,725	\$ 5,771,196	\$ 6,161,179	\$ 6,578,462	\$ 7,024,954	
<u>Dental Insurance</u>	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 2021-22</u>	<u>Projected 2022-23</u>	<u>Projected 2023-24</u>	
CSEA Participants	109	103	103	103	103	
CSEA Rate	<u>\$ 105.55</u>	<u>\$ 110.83</u>	<u>\$ 116.37</u>	<u>\$ 122.19</u>	<u>\$ 128.30</u>	(Increased 5% each year after 19-20)
Subtotal	\$ 11,504.95	\$ 11,415.23	\$ 11,985.99	\$ 12,585.29	\$ 13,214.56	
Times 12 Months	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	
Total CSEA Cost	<u>\$ 138,059.40</u>	<u>\$ 136,982.79</u>	<u>\$ 143,831.93</u>	<u>\$ 151,023.53</u>	<u>\$ 158,574.70</u>	
Delta Family Participants	159	159	159	159	159	
Delta Rate	<u>\$ 67.27</u>	<u>\$ 70.63</u>	<u>\$ 74.17</u>	<u>\$ 77.87</u>	<u>\$ 81.77</u>	(Increased 5% each year after 19-20)
Subtotal	\$ 10,695.93	\$ 11,230.73	\$ 11,792.26	\$ 12,381.88	\$ 13,000.97	
Times 12 Months	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	
Total Delta Family Cost	<u>\$ 128,351.16</u>	<u>\$ 134,768.72</u>	<u>\$ 141,507.15</u>	<u>\$ 148,582.51</u>	<u>\$ 156,011.64</u>	
Delta Single Participants	54	53	53	53	53	
Delta Rate	<u>\$ 25.57</u>	<u>\$ 26.85</u>	<u>\$ 28.19</u>	<u>\$ 29.60</u>	<u>\$ 31.08</u>	(Increased 5% each year after 19-20)
Subtotal	\$ 1,380.78	\$ 1,422.97	\$ 1,494.12	\$ 1,568.82	\$ 1,647.27	
Times 12 Months	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	
Total Delta Family Cost	<u>\$ 16,569.36</u>	<u>\$ 17,075.65</u>	<u>\$ 17,929.43</u>	<u>\$ 18,825.90</u>	<u>\$ 19,767.19</u>	
Total Dental	\$ 282,979.92	\$ 288,827.15	\$ 303,268.51	\$ 318,431.94	\$ 334,353.53	
Adjustments	\$ (24,919.92)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	\$ (25,000.00)	
Appropriated F/B	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	
Total Dental	<u>\$ 273,060.00</u>	<u>\$ 278,827.15</u>	<u>\$ 293,268.51</u>	<u>\$ 308,431.94</u>	<u>\$ 324,353.53</u>	

**Starpoint Central School District  
5 Year Financial Analysis  
Benefits**

<u>Health Insurance - Retirees</u>	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 21-22</u>	<u>Projected 22-23</u>	<u>Projected 22-23</u>	
	\$ 160,477	\$ 166,094	\$ 171,907	\$ 177,924	\$ 184,151	(Increased 3.5% each year after 19-20)
<u>Vision Insurance</u>	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 21-22</u>	<u>Projected 22-23</u>	<u>Projected 23-24</u>	
CSEA Participants	35	36	36	36	36	
CSEA Rate	\$ 24.34	\$ 25.56	\$ 26.83	\$ 28.18	\$ 29.59	(Increased 5% each year after 19-20)
Subtotal	\$ 851.90	\$ 920.05	\$ 966.05	\$ 1,014.36	\$ 1,065.08	
Times 12 Months	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	
Total CSEA Cost	<u>\$ 10,222.80</u>	<u>\$ 11,040.62</u>	<u>\$ 11,592.66</u>	<u>\$ 12,172.29</u>	<u>\$ 12,780.90</u>	
VSP Participants	28	27	27	27	27	
CSEA Rate	\$ 16.79	\$ 17.63	\$ 18.51	\$ 19.44	\$ 20.41	(Increased 5% each year after 19-20)
Subtotal	\$ 470.12	\$ 476.00	\$ 499.80	\$ 524.79	\$ 551.03	
Times 12 Months	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	
Total VSP Cost	<u>\$ 5,641.44</u>	<u>\$ 5,711.96</u>	<u>\$ 5,997.56</u>	<u>\$ 6,297.43</u>	<u>\$ 6,612.31</u>	
Total Vision Cost	<u>\$ 15,864.24</u>	<u>\$ 16,752.58</u>	<u>\$ 17,590.21</u>	<u>\$ 18,469.72</u>	<u>\$ 19,393.21</u>	
<u>Health Insurance Waiver</u>	<u>Projected 19-20</u>	<u>Projected 20-21</u>	<u>Projected 21-22</u>	<u>Projected 22-23</u>	<u>Projected 23-24</u>	
	\$ 102,900	\$ 102,900	\$ 102,900	\$ 102,900	\$ 102,900	
Appropriated F/B	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	
Total HI Waiver	<u>\$ 137,900</u>	<u>\$ 137,900</u>	<u>\$ 137,900</u>	<u>\$ 137,900</u>	<u>\$ 137,900</u>	

**Starpoint Central School District  
5 Year Financial Analysis  
BOCES**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	
Total BOCES costs	\$ 4,651,132	\$ 4,837,177	\$ 5,030,664	\$ 5,231,891	\$ 5,441,167	(Increased 4% each year after 2019-20)
Appropriated F/B	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	
	<u>\$ 4,751,132</u>	<u>\$ 4,937,177</u>	<u>\$ 5,130,664</u>	<u>\$ 5,331,891</u>	<u>\$ 5,541,167</u>	
	3.34%	3.92%	3.92%	3.92%	3.92%	

	<i>2013-14 Actual</i>	<i>2014-15 Actual</i>	<i>2015-16 Actual</i>	<i>2016-17 Actual</i>	<i>2017-18 Actual</i>	<i>2018-19 Actual</i>
Total BOCES Costs	\$ 3,753,402	\$ 4,158,949	\$ 4,204,162	\$ 3,961,194	\$ 4,157,858	\$ 4,403,534
	-7.17%	10.80%	1.09%	-5.78%	4.96%	5.91%