2022-23 Budget Presentation #3

Non-Instructional Budget Proposal
February 1, 2022
Tonight’s Topics

- WHAT IS INCLUDED IN THE NON-INSTRUCTIONAL BUDGET
- SUMMARY
- DETAILS BY FUNCTION AND DEPARTMENT
- BUS PROPOSITION PROPOSAL
- STATE AID
- NEXT STEPS
Non-Instructional Budget Categories

• BOARD OF EDUCATION
• CENTRAL ADMINISTRATION
• FINANCE
• STAFF
• CENTRAL SERVICES
• SPECIAL ITEMS
• PUPIL TRANSPORTATION
• OTHER (Benefits, Debt)
What do all the Budget Codes mean?

**BOARD OF EDUCATION**
- 1010 – Board of Education
- 1040 – District Clerk
- 1060 – District Meeting

**CENTRAL ADMINISTRATION**
- 1240 – Chief School Administrator

**FINANCE**
- 1310 – Business Office
- 1320 – Auditing
- 1325 - Treasurer
- 1330 – Tax Collector
- 1345 – Purchasing

**PROFESSIONAL SERVICES**
- 1420 – Legal
- 1430 – Personnel
- 1480 – Public Information

**CENTRAL SERVICES**
- 1620 – Operations
- 1621 – Maintenance
- 1670 – Central Printing and Mail
Codes Continued

SPECIAL ITEMS
1910 - Total Unallocated Insurance
1920 - School Association Dues
1964 - Refund of Real Property Taxes
1981 - Administrative Charge - BOCES
1983 - Capital Charge - BOCES

TRANSPORTATION
5510 - District Transportation Services
5530 - Garage Building

OTHER (Benefits, Debt, Transfers)
9010 - State Retirement (ERS)
9020 - Teacher Retirement (TRS)
9030 - Social Security
9040 - Workers Compensation
9050 - Unemployment Insurance
9060 - Medical Insurance
9700 - Debt Service
9900 - Interfund Transfers
Specific Codes Used in the 2022-23 Budget

.16 – NON-INSTRUCTIONAL SALARIES (ERS)
.2 – EQUIPMENT
.4 – CONTRACTUAL
.49 – BOCES
.5 – SUPPLIES
.9 - DEBT SERVICE
Non-Instructional Estimates & Actuals

ESTIMATES:

• HEALTH INSURANCE
• ERS/TRS RATES NOT FINAL
• INSURANCE: PROPERTY, AUTO, ACCIDENT
• WORKER’S COMPENSATION RATES
• SOME BOCES
• SOME DEBT

ACTUALS:

• SALARY
• EQUIPMENT
• MATERIALS & SUPPLIES
• BOCES ADMINISTRATIVE & CAPITAL/RENT FEES
## Non-Instructional Budget Comparison

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
<th>$ INC.</th>
<th>%CHG</th>
</tr>
</thead>
<tbody>
<tr>
<td>NON-INSTRUCTIONAL BUDGET</td>
<td>$20,896,344</td>
<td>$22,860,717</td>
<td>$1,964,373</td>
<td>9.4%</td>
</tr>
</tbody>
</table>

**FIXED COST (Benefits & Debt)**

% OF NON-INSTRUCTIONAL BUDGET = 69.0%
(WAS 68% IN 2021-2022)
## 2022-23 Projected Non-Instructional Budget Summary

<table>
<thead>
<tr>
<th>BUDGET CODE</th>
<th>AMOUNT</th>
<th>% CHANGE</th>
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<tbody>
<tr>
<td>BOARD OF EDUCATION</td>
<td>$93,116</td>
<td>9.4%</td>
</tr>
<tr>
<td>CENTRAL ADMINISTRATION</td>
<td>$264,756</td>
<td>2.8%</td>
</tr>
<tr>
<td>FINANCE</td>
<td>$412,958</td>
<td>5.0%</td>
</tr>
<tr>
<td>PROFESSIONAL SERVICES</td>
<td>$159,200</td>
<td>0.04%</td>
</tr>
<tr>
<td>CENTRAL SERVICES</td>
<td>$3,420,914</td>
<td>-4.4%</td>
</tr>
<tr>
<td>SPECIAL ITEMS</td>
<td>$462,548</td>
<td>4.9%</td>
</tr>
<tr>
<td>PUPIL TRANSPORTATION</td>
<td>$2,211,321</td>
<td>4.2%</td>
</tr>
<tr>
<td>OTHER (Benefits/Debt/Transfers)</td>
<td>$15,785,903</td>
<td>14.29%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$22,960,717</td>
<td>9.4%</td>
</tr>
</tbody>
</table>
Distribution of Proposed Non-Instructional Budget

- Board of Education 0.41%
- Central Administration 1.16%
- Finance 1.81%
- Professional Services 0.70%
- Central Services 14.96%
- Special Items 2.02%
- Pupil Transportation 9.67%
- Benefits 69.05%
## Non-Instructional Budget Summary By Function

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
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<tbody>
<tr>
<td>SALARIES</td>
<td>$3,395,254</td>
<td>$3,506,342</td>
<td>$111,088</td>
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<tr>
<td>EQUIPMENT</td>
<td>$370,000</td>
<td>$215,240</td>
<td>-$154,760</td>
</tr>
<tr>
<td>CONTRACTUAL</td>
<td>$1,739,252</td>
<td>$1,732,275</td>
<td>-$6,977</td>
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<tr>
<td>SUPPLIES</td>
<td>$650,970</td>
<td>$670,812</td>
<td>$19,842</td>
</tr>
<tr>
<td>BOCES SERVICES</td>
<td>$928,237</td>
<td>$950,145</td>
<td>$21,908</td>
</tr>
<tr>
<td>BENEFITS/DEBT</td>
<td>$13,812,631</td>
<td>$15,785,903</td>
<td>$1,973,272</td>
</tr>
</tbody>
</table>
Summary of Proposed Non-Instructional Budgetary Appropriations

What makes up the 2022-23 proposed budget?

- Salaries: 15.34%
- Equipment: 0.94%
- Contractual: 7.58%
- Supplies: 2.93%
- BOCES Services: 4.16%
- Other: 69.05%
Board of Education (1010 Codes)
Summary of Major Budgetary Items

SALARY
• DISTRICT CLERK

CONTRACTUAL
• NEW BOE MEMBER TRAINING
• POLICY UPDATE SERVICES
• NYSSBA CONFERENCES

MATERIALS AND SUPPLIES
• GRADUATION SUPPLIES
• PRINTING
• LAW BOOKS
District Clerk and District Meeting
Summary of Major Budgetary Items

DISTRICT CLERK – SUPPLIES (1040 Code)
  • PRINTING

DISTRICT MEETING- CONTRACTUAL (1060 Code)
  • ANNUAL MEETING – ELECTION OFFICIALS
  • ADVERTISING FOR OFFICIAL NOTICES
  • VOTING MACHINES (RENT FROM COUNTY)

<table>
<thead>
<tr>
<th></th>
<th>2021-22</th>
<th>2022-23</th>
<th>%CHG</th>
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</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>$85,107</td>
<td>$93,116</td>
<td>9.4%</td>
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</tbody>
</table>

TOTAL DOLLAR CHANGE = $8,009
Central Administration (1200 Codes)
Summary of Major Budgetary Items

SALARIES – (1240.15 & 1240.16)
• SUPERINTENDENT OF SCHOOLS
• SECRETARY TO THE SUPERINTENDENT

CONTRACTUAL
• DUES, CONFERENCES, PUBLICATIONS AND PRINTING

MATERIALS AND SUPPLIES
• OFFICE SUPPLIES

<table>
<thead>
<tr>
<th></th>
<th>2021-22</th>
<th>2022-23</th>
<th>%CHG</th>
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<tbody>
<tr>
<td>TOTAL</td>
<td>$257,592</td>
<td>$264,756</td>
<td>2.7%</td>
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</tbody>
</table>

TOTAL DOLLAR CHANGE = $7,164
Finance- Business Administration (1300 Codes)
Summary of Major Budgetary Items

SALARIES – (1310.16)
• BUSINESS MANAGER
• TREASURER
• PAYROLL CLERK
• CLAIMS AUDITOR STIPEND

CONTRACTUAL
• DUES
• CONFERENCES AND PROFESSIONAL DEVELOPMENT
• ANNUAL INDEPENDENT AUDIT
• INTERNAL AUDITOR
• ADVERTISING
• SOFTWARE – INFOTAX
• BILLING SERVICES – COLUMBIA COUNTY
## Finance – Continued

Summary of Major Budgetary Items

### MATERIALS AND SUPPLIES
- **OFFICE SUPPLIES**

### BOCES SERVICES
- **STATE AID PLANNERS, GASB, HEALTH & SAFETY, WORKERS’ COMP & HEALTH INS. COORDINATION**
- **SUPPLY & FOOD BIDDING SERVICES**

<table>
<thead>
<tr>
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<th>2021-22</th>
<th>2022-23</th>
<th>%CHG</th>
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</thead>
<tbody>
<tr>
<td>TOTAL</td>
<td>$392,992</td>
<td>$412,958</td>
<td>5.08%</td>
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</table>

TOTAL DOLLAR CHANGE = $19,966
Staff- Legal, Personnel, and Public Information (1400 Codes) Summary of Major Budgetary Items

**CONTRACTUAL – (LEGAL)**
- LEGAL: GENERAL, TAX CERTORARI, BOND

**BOCES SERVICES**
- FINGER PRINTING SERVICES
- COMMUNICATIONS SPECIALIST
- PRINTING SERVICES - NEWSLETTERS

<table>
<thead>
<tr>
<th>Item</th>
<th>2021-22</th>
<th>2022-23</th>
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<tbody>
<tr>
<td>TOTAL</td>
<td>$159,136</td>
<td>$159,200</td>
<td>0.41%</td>
</tr>
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</table>

**TOTAL DOLLAR CHANGE = $66**
Central Services – Facilities (1600 Codes)  
Summary of Major Budgetary Items

SALARIES – (1620.16 & 1621.16)
- DIRECTOR
- SALARIES FOR OPERATION AND MAINTENANCE STAFF
- SUBSTITUTES AND OVERTIME (INCREASED FOR COVID-19 PROTOCOLS)

EQUIPMENT – 1620.2
- CLASSROOM & BUILDING FURNITURE. (PART OF CAPITAL PROJECT PLANNING)

CONTRACTUAL – (OPERATIONS)
- BOILER INSPECTION AND REPAIRS
- PLUMBING REPAIRS
- INSURANCE
- ALARMS
- TELEPHONE
- WATER AND SEWER
- UTILITIES (OIL AND ELECTRICITY)
Central Services - Maintenance and Printing & Materials
Summary of Major Budgetary Items

BOCES
• HEALTH & SAFETY
• INSPECTIONS

MATERIALS AND SUPPLIES
• SNOW REMOVAL
• MEP SUPPLIES
• TOOL REPLACEMENT
• ATHLETIC FIELD MAINTENANCE
• BUILDING SUPPLIES
• PAVING REPAIRS
• PPE SUPPLIES FOR COVID-19
## Central Services Budget Summary

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
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</thead>
<tbody>
<tr>
<td>SALARIES</td>
<td>$1,264,012</td>
<td>$1,293,762</td>
<td>$29,750</td>
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<tr>
<td>EQUIPMENT</td>
<td>$275,000</td>
<td>$100,240</td>
<td>-$174,760</td>
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<tr>
<td>CONTRACT SERVICES</td>
<td>$1,335,875</td>
<td>$1,320,475</td>
<td>-$15,400</td>
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<tr>
<td>SUPPLIES</td>
<td>$354,000</td>
<td>$364,862</td>
<td>$10,862</td>
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<tr>
<td>BOCES SERVICES</td>
<td>$348,075</td>
<td>$348,075</td>
<td>$0</td>
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<tr>
<td>TOTAL</td>
<td>$3,576,962</td>
<td>$3,420,914</td>
<td>-$156,048</td>
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</table>

TOTAL PERCENT CHANGE = -4.36%
Special Items (1900 Codes)
Summary of Major Budgetary Items

CONTRACTUAL - UNALLOCATED INSURANCE (1910.4)
• SCHOOL LIABILITY INSURANCE

CONTRACTUAL – SCHOOL ASSOCIATION DUES (1920.4)
• SCHOOL DISTRICT MEMBERSHIP DUES

CONTRACTUAL – REFUND ON REAL PROPERTY TAXES (1964.4)
• SMALL CLAIMS COURT DECISIONS FOR INDIVIDUAL HOMEOWNERS AWARDED A REDUCTION IN ASSESSMENT

BOCES – (1981.49 & 1983.49)
• BOCES ADMINISTRATIVE FEE
• BOCES CAPITAL AND RENT FEE
### Special Items Budget Summary

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
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</thead>
<tbody>
<tr>
<td>UNALLOCATED INS.</td>
<td>$14,887</td>
<td>$15,000</td>
<td>0.75%</td>
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<tr>
<td>SCHOOL ASSOC. DUES</td>
<td>$10,000</td>
<td>$10,000</td>
<td>0.0%</td>
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<tr>
<td>REFUNDS ON REAL PROPERTY TAXES</td>
<td>$25,000</td>
<td>$25,000</td>
<td>0.0%</td>
</tr>
<tr>
<td>BOCES SERVICES</td>
<td>$440,903</td>
<td>$462,548</td>
<td>4.91%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$490,790</td>
<td>$512,548</td>
<td>4.43%</td>
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</table>
# Summary of Employee Benefits Budget (9000 Codes)

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
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</thead>
<tbody>
<tr>
<td>STATE PENSION (ERS)</td>
<td>$663,368</td>
<td>$697,686</td>
<td>5.17%</td>
</tr>
<tr>
<td>TEACHER PENSION (TRS)</td>
<td>$1,610,327</td>
<td>$1,660,986</td>
<td>3.14%</td>
</tr>
<tr>
<td>SOCIAL SECURITY</td>
<td>$1,548,402</td>
<td>$1,627,186</td>
<td>5.08%</td>
</tr>
<tr>
<td>WORKERS COMPENSATION</td>
<td>$17,810</td>
<td>$17,500</td>
<td>1.74%</td>
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<tr>
<td>UNEMPLOYMENT INS.</td>
<td>$36,000</td>
<td>$36,000</td>
<td>0.0%</td>
</tr>
<tr>
<td>MEDICAL INSURANCE</td>
<td>$7,415,508</td>
<td>$7,732,233</td>
<td>4.27%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$11,291,415</strong></td>
<td><strong>$11,771,591</strong></td>
<td><strong>4.25%</strong></td>
</tr>
</tbody>
</table>

**TOTAL DOLLAR CHANGE = $480,176**
## Summary of Debt Budget

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
<th>2022-23</th>
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</tr>
</thead>
<tbody>
<tr>
<td>DEBT SERVICE BONDS</td>
<td>$1,844,622</td>
<td>$3,171,964</td>
<td>$1,327,342</td>
</tr>
<tr>
<td>BUS DEBT SERVICE</td>
<td>$455,547</td>
<td>$461,715</td>
<td>$6,168</td>
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<tr>
<td>EPC DEBT SERVICE</td>
<td>$221,047</td>
<td>$380,633</td>
<td>$159,586</td>
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<tr>
<td><strong>TOTAL: DEBT</strong></td>
<td>$2,521,216</td>
<td>$4,014,312</td>
<td>$1,493,096</td>
</tr>
</tbody>
</table>
Summary of Benefits, Debt, Transfers Budget

- State Pension (ERS): 4.42%
- Teacher Pension (TRS): 10.52%
- Social Security: 10.31%
- Workers Compensation: 0.11%
- Unemployment Ins.: 0.23%
- Medical Insurance: 48.98%
- Debt: 25.43%
Transportation (5000 Codes)
Summary of Major Budgetary Items

SALARIES
• DRIVERS
• BUS MECHANICS
• SUBSTITUTE DRIVERS
• OT & EXTRA RUNS
• BUILDING CLEANERS

CONTRACTUAL
• MILEAGE
• TOLLS
• PHYSICALS
• MAINTENANCE AGREEMENTS: RADIO SERVICE, GPS
• UNIFORMS
• AUTO INSURANCE
• PAVING, MASONRY, CARPET & LIGHTING REPAIRS
Transportation
Summary of Major Budgetary Items

EQUIPMENT
• SMALL BUS

MATERIALS AND SUPPLIES
• TIRES
• REPLACEMENT PARTS
• TOOLS
• OIL PRODUCTS
• FUEL
• ELECTRIC, HEATING, TRASH REMOVAL, WATER
## Summary of Transportation Budget

<table>
<thead>
<tr>
<th>ITEM</th>
<th>2021-22</th>
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</thead>
<tbody>
<tr>
<td>SALARIES</td>
<td>$1,539,586</td>
<td>$1,600,296</td>
<td>$60,710</td>
</tr>
<tr>
<td>EQUIPMENT</td>
<td>$95,000</td>
<td>$115,000</td>
<td>$20,000</td>
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<tr>
<td>CONTRACT SERVICES</td>
<td>$196,400</td>
<td>$199,175</td>
<td>$2,775</td>
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<tr>
<td>SUPPLIES</td>
<td>$287,650</td>
<td>$294,150</td>
<td>$6,500</td>
</tr>
<tr>
<td>BOCES</td>
<td>$2,500</td>
<td>$2,700</td>
<td>$200</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$2,121,136</strong></td>
<td><strong>$2,211,321</strong></td>
<td><strong>$90,185</strong></td>
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</tbody>
</table>

**TOTAL PERCENT CHANGE = 4.25%**
# Bus Purchase Proposal

**2022-23 BUS PROPOSAL**

<table>
<thead>
<tr>
<th>Description</th>
<th>Cost</th>
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</thead>
<tbody>
<tr>
<td>(3) 72 PASSENGER LEONARD ($122,586 EA)</td>
<td>$386,298</td>
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<tr>
<td>(1) 29 PASSENGER BLUEBIRD</td>
<td>$69,875</td>
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</tbody>
</table>

**TOTAL BUS COST** $456,173  
**ESTIMATED TRADE-IN VALUE** $12,250  
**TOTAL BUS PURCHASE** $443,926  
**60% STATE AID** $266,355  
**NET COST** $177,571
Bus Purchase Proposal

5-YEAR PURCHASING HISTORY

2017-18 = $477,789
2018-19 = $476,020
2019-20 = $475,665
2020-21 = $444,368
2021-22 = $441,333

5-YEAR AVERAGE = $463,039

AID RATIO = 60%
Bus Purchase Proposal

BUS FLEET STATUS

• 36 LARGE BUSES IN FLEET
• 16 SMALL BUSES IN FLEET
• 4 MINIVANS IN FLEET
• 52 BUSES WITH CAMERAS (100%)
• AVERAGE MILEAGE PER VEHICLE 72,504

FLEET CONDITION RATING

• EXCELLENT = 19
• GOOD = 18
• ADEQUATE = 7
• FAIR = 7
• POOR = 5
Bus Purchase Proposal

BUS FLEET STATUS: BUS RETIREMENT

- AVERAGE RETIREMENT AGE FOR IC BUSES 11.5 YEARS
- INDUSTRY STANDARD IS 9.5 – 10.5 YEARS
- 5 BUSES COMING DUE FOR RETIREMENT IN NEXT YEAR
- AVERAGE MILEAGE FOR SMALL BUS RETIREMENT 211k
- AVERAGE MILEAGE FOR LARGE BUS RETIREMENT 110k
- UNDERCOATING & UNDERCARRIAGE WASHER PLAN IMPLEMENTED IN 2012 & 2017 HAS INCREASED LONGEVITY OF BUSES
State Aid Updates

- 2022-23 JANUARY RUN

<table>
<thead>
<tr>
<th>AID CATEGORY</th>
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<tbody>
<tr>
<td>State Aid Excess Cost/High Cost</td>
<td>$671,004</td>
<td>$595,144</td>
<td>-$75,860</td>
<td>-12.7%</td>
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<tr>
<td>State Aid Basic Formula</td>
<td>$11,127,967</td>
<td>$11,461,806</td>
<td>$333,839</td>
<td>2.9%</td>
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<tr>
<td>State Aid-Transportation</td>
<td>$1,833,435</td>
<td>$1,996,720</td>
<td>$163,285</td>
<td>8.2%</td>
</tr>
<tr>
<td>State Aid Building Regular</td>
<td>$823,796</td>
<td>$1,631,088</td>
<td>$807,292</td>
<td>49.5%</td>
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<tr>
<td>State Aid Computer/Technology Hard</td>
<td>$22,708</td>
<td>$23,730</td>
<td>$1,022</td>
<td>4.3%</td>
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<tr>
<td>State Aid Boces</td>
<td>$1,360,592</td>
<td>$1,845,880</td>
<td>$485,288</td>
<td>26.3%</td>
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<tr>
<td>State Aid Textbooks(Software,Library)</td>
<td>$136,777</td>
<td>$138,986</td>
<td>$2,209</td>
<td>1.6%</td>
</tr>
<tr>
<td>Other State Aid</td>
<td>$226,757</td>
<td>$226,757</td>
<td>$0</td>
<td>0.0%</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td><strong>$16,203,036</strong></td>
<td><strong>$17,920,111</strong></td>
<td><strong>$1,717,075</strong></td>
<td><strong>9.6%</strong></td>
</tr>
</tbody>
</table>
2022-23 Scheduled Budget Planning Events
Summary

• 4 Budget Committee Meetings (Jan, Feb, March, April)
• 7 Board of Education Meeting Presentations (Dec, Jan, Feb, March, April (2), May)
• 6 Superintendent Cabinet Meeting Discussions (Dec, Jan, Feb, March, April)
• Executive Meetings with each of 4 Directors for the Non-Instructional Budget
• Executive Meetings with each of the 4 Principals/CSE for the Instructional Budget
• Principals/CSE Meetings with each of the District’s Department Chairs and Team Leaders
• Department Chairs and Team Leaders will meet with each of their Departments
2022-23 Next Steps Budget Development

Next Steps?
- Continue with Internal meetings and planning
- **February 16, 2022**: Budget/Finance Committee Meeting. Topic – Instructional Budget
- **March 1, 2022**: BOE Meeting presentation of the Instructional Budget Draft
- **March 29, 2022**: Budget/Finance Committee Meeting. Topic - Revenue
- **April 5, 2022**: BOE Meeting presentation of Draft Budget
2022-23 Budget Vote

MAY 17, 2022

High School Gymnasium
8 AM - 9 PM