

GENERAL SUPPORT

2021-22 PRELIMINARY BUDGET

- ◆ **BOARD OF EDUCATION, DISTRICT CLERK AND DISTRICT MEETING**
- ◆ **CENTRAL ADMINISTRATION**
- ◆ **BUSINESS ADMINISTRATION AND FINANCE**
- ◆ **LEGAL, PERSONNEL AND PUBLIC INFORMATION SERVICES**
- ◆ **OPERATIONS AND MAINTENANCE**
- ◆ **CONTRACTUAL ADMINISTRATIVE EXPENSE**

PELHAM UNION FREE SCHOOL DISTRICT

2021-22 PRELIMINARY BUDGET ANALYSIS

		2019-20 Actual Expend	2020-21		2021-22 Proposed Budget	Budget to Budget		Budget to Est Exp		Explanation
			Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)		
						\$	%	\$	%	
BOARD OF EDUCATION & DISTRICT MEETING (ANNUAL BUDGET VOTE)										
<u>Board of Education</u>										
1010.165.	Clerical P/T	3,228	2,500	2,500	2,500	-	0.0%	-	0.0%	Administrative support during budget vote
1010.400.	Contractual	32,559	39,700	39,516	44,700	5,000	12.6%	5,184	13.1%	Graphic design services; BOE consultants; video for meetings; training <i>Increase reflects additional funding for BOE training & professional development</i>
1010.450.	Supplies & Materials	2,059	1,000	1,000	2,000	1,000	100.0%	1,000	100.0%	Printing & communications with public, including budget brochure <i>Increase reflects recent historical experience</i>
1010.490	BOCES Services	11,400	11,584	11,584	12,163	579	5.0%	579	5.0%	Board Docs (see also BOCES section of Budget Book)
<u>District Clerk</u>										
1040.160	District Clerk-Stipend	14,500	12,000	12,000	12,000	-	0.0%	-	0.0%	Stipend for District Clerk
<u>District Meeting (Annual Budget Vote)</u>										
1060.400.	Contractual Expense	38,770	20,000	32,500	35,000	15,000	75.0%	2,500	7.7%	Printing costs, voting machine rentals, contracted day workers for vote, advertising, etc. <i>Increase reflects cost of mail-in voting (ballot printing, translation & mailing)</i>
1060.450.	Supplies & Materials	361	500	250	500	-	0.0%	250	100.0%	Paper supplies-vote
TOTAL - BOE & DISTRICT MEETING		102,877	87,284	99,350	108,863	21,579	24.7%	9,513	9.6%	

The District is governed by a seven member Board of Education which performs the leadership and policy making function of the District. The major expenditures in these budget lines are for:

- communication with the public, including publication and mailing of newsletters, production of the budget brochure and broadcast of Board meetings.
- costs associated with the District budget vote and election such as stipends for the Board of Registrars and Inspectors of election, supplies & materials for register books, ballots and rental of voting machines.
- stipend for the District Clerk
- consultants for District-wide initiatives

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CENTRAL ADMINISTRATION										
1240.150	Superintendent's Salary	256,351	256,375	256,375	256,375	-	0.0%	-	0.0%	Salary for District Superintendent
1240.160	Clerical Salaries	216,493	202,770	216,188	207,011	4,241	2.1%	(9,177)	-4.2%	Secretaries to Superintendent & Asst. Super.-CIP; Cental Office Secretary <i>20-21 Est Expenditures includes temporary leave coverage</i>
1240.400.	Contractual Expense	16,317	19,100	16,500	18,850	(250)	-1.3%	2,350	14.2%	Communication expenses, meeting expenses, etc.
1240.450.	Supplies & Materials	2,499	4,500	4,500	4,500	-	0.0%	-	0.0%	Office supplies, postage, paper, etc.
TOTAL - CENTRAL ADMINISTRATION		491,660	482,745	493,563	486,736	3,991	0.8%	(6,827)	-1.4%	

These codes include the salaries for the Superintendent and certain administrative staff within the Central Office, as well as contractual office expenditures.

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BUSINESS ADMINISTRATION & FINANCE										
1310.150.	Assistant Superintendent for Business	203,198	203,198	208,376	205,738	2,540	1.3%	(2,638)	-1.3%	Salary for Assistant Superintendent for Business
1310.160.	Clerical Salaries	483,886	496,375	503,909	533,395	37,020	7.5%	29,486	5.9%	Business Office staff salaries <i>21-22 Proposed Budget include addition of 0.5FTE employee for payroll/benefits/human resource support (hired January 2021)</i>
1310.400.	Contractual Expense	43,393	33,305	46,255	35,105	1,800	5.4%	(11,150)	-24.1%	ACA compliance, postage, bid fees, conferences, memberships, etc. <i>19-20 Actual & 20-21 Estimated Expenditures include certain non-recurring costs</i>
1310.450.	Supplies & Materials	16,361	11,000	16,500	17,850	6,850	62.3%	1,350	8.2%	Office supplies, paper, check stock, etc. <i>Increase reflects recent historical experience</i>
<u>Auditing</u> 1320.400.	Contractual Expense	68,685	78,000	73,000	74,750	(3,250)	-4.2%	1,750	2.4%	External, internal and claims audit services, financial advisor fees & fixed asset management fee <i>Budget reduction reflects recent historical experience</i>
TOTAL - BUSINESS ADMIN. & FINANCE		815,523	821,878	848,040	867,338	45,460	5.5%	19,298	2.3%	

These codes include the salaries for staff in the Business Office. The Business Office oversees the financial operations of the District including contracts, payroll & employee benefits, insurance, human resources related to non-certificated staff, transportation, the child nutrition program, accounts receivable and payable, compliance reporting, audits (external, internal, claims, OSC) and annual reporting to NYS (ST-3).

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LEGAL, PERSONNEL & PUBLIC INFORMATION & SERVICES										
<u>Legal</u>										
1420.400.	Contractual Expense	152,076	165,000	162,500	165,000	-	0.0%	2,500	1.5%	See 1420.400 note below
<u>Personnel</u>										
1430.150.	Asst. Sup't Inst./Personnel	125,719	126,699	127,290	128,282	1,583	1.2%	992	0.8%	60% of Assistant Superintendent for CIP salary (see also 2020.150)
1430.158.	Exempt Employee Salary A	0	27,177	0	19,599	(7,578)	-27.9%	19,599	n/a	Estimated salary increases for exempt employees (final salary adjustments to be determined at discretion of BOE)
1430.165.	Clerical/Data Analyst	100,445	81,400	81,400	81,400	-	0.0%	-	0.0%	Salary for District Data Analyst
1430.200.	Equipment	475	500	500	500	-	0.0%	-	0.0%	Small equipment purchases
1430.400.	Contractual Expense	4,677	6,000	5,932	6,000	-	0.0%	68	1.1%	Advertising/hiring costs for recruitment of personnel
1430.450.	Supplies & Materials	1,230	2,500	3,350	2,500	-	0.0%	(850)	-25.4%	Office supplies, postage, paper
TOTAL - PERSONNEL		232,546	244,276	218,472	238,281	(5,995)	-2.5%	19,809	9.1%	
PUBLIC INFORMATION & SERVICES										
1480.160	Public Info.-Non Instr Salar	84,904	84,904	87,215	87,866	2,962	3.5%	651	0.7%	Salary for Public Relations Assistant 21-22 Budget reflects longevity increase
TOTAL LEGAL, PERSONNEL & PUBLIC IN		469,526	494,180	468,187	491,147	(3,033)	-0.6%	22,960	4.9%	

1420.400. Legal-Contractual Expense

Legal counsel is utilized for employee contractual relations; labor relations with four collective bargaining associations; statutory & regulatory compliance; Freedom of Information Law (FOIL) requests; student issues (health, welfare, safety, rights, discipline, disabilities, etc.); vendor contract negotiations; tax certiorari proceedings; and capital project work.

1430 Codes Personnel

The Personnel codes include a portion of the salary for the Assistant Superintendent for Curriculum, Instruction & Personnel (CIP), as well as the salary for the Data Analyst. The Assistant Superintendent for CIP oversees the human resource function for certificated staff. The Data Analyst maintains the data warehouse for student academic information and submits all mandated reports to government agencies.

1480 Code Public Information

This code includes the salary for the Public Relations Assistant.

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OPERATIONS & MAINTENANCE										
1620.160.	Custodial & Maintenance	2,058,992	2,149,664	2,100,671	2,173,839	24,175	1.1%	73,168	3.5%	Salaries-Director of Facilities & CSEA Building Services Unit <i>20-21 Est. Expenditures reflects staffing vacancy</i> <i>Note: CSEA Building Service unit contract is currently under negotiation</i>
1620.162.	Extra Summer Help	86,912	104,025	81,542	125,000	20,975	20.2%	43,458	53.3%	Temporary hourly summer help <i>20-21 Est Expenditures lower than budget due to COVID</i>
1620.165.	Substitute Coverage	37,561	75,000	60,000	75,000	-	0.0%	15,000	25.0%	CSEA Building Services Unit overtime & out of title pay
1620.166.	School Related/Emergency	144,080	188,000	155,000	188,000	-	0.0%	33,000	21.3%	Overtime for extra duty, school related events & weather-related coverage
1620.201.	Grounds Equipment	5,063	20,000	0	20,000	-	0.0%	20,000	n/a	Routine replacement of aged equipment
1620.202	Building Equipment	31,270	23,300	25,590	19,300	(4,000)	-17.2%	(6,290)	-24.6%	Power tools, hand tools & small equipment
1620.203.	Mechanical Equipment	0	54,200	96,798	54,200	-	0.0%	(42,598)	-44.0%	Major equipment for HVAC, plumbing & electrical repairs <i>20-21 Est Expenditure includes equipment purchases for building control systems</i>
1620.421.	Fuel	213,381	495,000	250,000	443,000	(52,000)	-10.5%	193,000	77.2%	Oil & gas (area of budget contingency)
1620.422.	Light & Power	412,528	620,000	480,000	570,000	(50,000)	-8.1%	90,000	18.8%	Electric service (area of budget contingency)
1620.423.	Water Service	70,522	80,000	75,000	75,000	(5,000)	-6.3%	-	0.0%	Water service
1620.424.	Telephone Service	22,146	25,000	25,000	25,000	-	0.0%	-	0.0%	Phone service
1620.440.	Professional & Consult Svcs	65,258	113,400	105,554	86,700	(26,700)	-23.5%	(18,854)	-17.9%	Architects/Engineers/Landscape Architects/Masonry & Roof Consultants
1620.441.	Contract Services	278,932	346,220	293,410	327,690	(18,530)	-5.4%	34,280	11.7%	Ongoing annual/other contracts-see detail of code in Appendix
1620.442.	Building & Equip Repair	237,092	839,300	1,033,086	840,050	750	0.1%	(193,036)	-18.7%	See detail of code in Appendix <i>20-21 Est Expenditures include flooring projects in the elementary schools, repairs at 314 Pelhamdale Avenue, HS fire panel replacement, and other repairs</i> <i>Area of budget contingency</i>
1620.443.	Grounds Service & Repair	213,692	118,600	241,809	88,600	(30,000)	-25.3%	(153,209)	-63.4%	Maintenance & repair of outdoor spaces--see detail in Appendix <i>20-21 Est Expenditures include Glover Field fencing, track cleaning, lighting & security camera projects</i>
1620.444.	Uniforms/CSEA Contractual	21,437	21,550	20,249	21,550	-	0.0%	1,301	6.4%	Uniform purchases & contractually required expense reimbursements
1620.446.	Training & Education	485	2,750	880	2,750	-	0.0%	1,870	212.5%	Computer/asbestos/safety&security workshops & training
1620.447	Property Lease	0	0	0	300,000	300,000	n/a	300,000	n/a	Reflects anticipated costs for leasing administrative office space
1620.451.	Custodial Supplies	108,310	135,000	414,160	150,000	15,000	11.1%	(264,160)	-63.8%	Custodial supplies for maintenance of buildings <i>20-21 Est Expenditures reflects additional costs due to COVID-19</i>
1620.452.	Grounds Supplies	19,686	30,000	21,050	30,000	-	0.0%	8,950	42.5%	Athletic fields/playground maintenance supplies
1620.453.	Maintenance Supplies	133,452	192,000	171,426	159,000	(33,000)	-17.2%	(12,426)	-7.2%	Material & supplies for repairs done in-house (electical,plumbing,lighting,etc)
1620.455.	Vehicle & Equipment Fuel	3,970	8,000	7,000	6,500	(1,500)	-18.8%	(500)	-7.1%	Fuel for vehicles & gas powered equipment
TOTAL-OPERATIONS & MAINTENANCE		4,164,769	5,641,009	5,658,225	5,781,179	140,170	2.5%	122,954	2.2%	

See additional detail of all 1620 codes in Appendix 3

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CONTRACTUAL EXP.-ADMINISTRATIVE		-								
1910.400.	Unallocated Insurance	317,485	335,000	339,231	366,219	31,219	9.3%	26,988	8.0%	See note below for insurance coverage <i>Budget reflects increased coverage in certain areas & estimated premium increase</i>
			0							
1920.400.	School Association Dues	18,744	20,000	20,000	20,000	-	0.0%	-	0.0%	Membership in national, NYS & local school associations
1950.400.	Assessments-Sewer Taxes	85,553	61,000	96,000	61,000	-	0.0%	(35,000)	-36.5%	Sewer taxes to Town of Pelham <i>19-20 & 20-21 Est Expenditures reflect non-recurring cost related to property acquisition</i>
1964.400.	Refund - Real PropTaxes	3,518	0	13,159	0	-	n/a	(13,159)	-100.0%	Tax certiorari settlements; code not budgeted as reserves are held to meet such payments
1981.490.	BOCES Admin Charges	339,409	362,373	362,373	393,785	31,412	8.7%	31,412	8.7%	Annual administrative fee to BOCES; see note below & BOCES section of Budget Book
TOTAL CONTRACTUAL EXP.-ADMINISTRATIVE		764,709	779,373	830,763	842,004	62,631	8.0%	11,241	1.4%	

- 1910.400** **Unallocated Insurance**
Code includes policy premiums for items such as multi-peril liability; BOE legal liability; umbrella; automobile; boiler; computers; cyber-security, and student accident insurance.
- 1981.490.** **BOCES Admin Charges**
The Board of Cooperative Education Services (BOCES) serves to share educational and administrative services among almost 40 area school districts in a cost efficient manner. Component school districts contribute an annual administrative fee for participation.