

GENERAL SUPPORT

2022-23 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

2022-23 PRELIMINARY BUDGET ANALYSIS

		2020-21 Actual Expend	2021-22		2022-23 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)										
Board of Education										
1010.165.	Clerical P/T	2,529	2,500	2,500	3,500	1,000	40.0%	1,000	40.0%	Administrative support during budget vote
1010.400.	Contractual	30,477	44,700	35,000	44,700	-	0.0%	9,700	27.7%	Graphic design services; BOE consultants; video for meetings; training
1010.450.	Supplies & Materials	986	2,000	1,500	2,000	-	0.0%	500	33.3%	Printing & communications with public, including budget brochure
1010.490	BOCES Services	11,700	12,163	11,700	12,285	122	1.0%	585	5.0%	Board Docs fee (see also BOCES section of Budget Book)
District Clerk										
1040.160	District Clerk-Stipend	11,538	12,000	12,180	12,180	180	1.5%	-	0.0%	Stipend for District Clerk
District Meeting (Annual Budget Vote)										
1060.400.	Contractual Expense	19,540	35,000	30,000	35,000	-	0.0%	5,000	16.7%	Printing costs, voting machine rentals, contracted day workers for vote, advertising, etc.
1060.450.	Supplies & Materials	1,198	500	800	500	-	0.0%	(300)	-37.5%	Paper supplies-vote
TOTAL - BOE & DISTRICT MEETING		77,968	108,863	93,680	110,165	1,302	1.2%	16,485	17.6%	

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	275,756	256,375	277,209	260,221	3,846	1.5%	(16,988)	-6.1%	Salary for District Superintendent 20-21 & 21-22 Expenditures include non-recurring costs
1240.160	Clerical Salaries	218,936	207,011	211,632	214,610	7,599	3.7%	2,978	1.4%	Secretaries to Superintendent & Asst. Super.-CIP; Cental Office Secretary
1240.400.	Contractual Expense	19,806	18,850	18,000	18,850	-	0.0%	850	4.7%	Communication expenses, meeting expenses, etc.
1240.450.	Supplies & Materials	3,020	4,500	4,000	4,500	-	0.0%	500	12.5%	Office supplies, postage, paper, etc.
TOTAL - CENTRAL ADMINISTRATION		517,518	486,736	510,841	498,181	11,445	2.4%	(12,660)	-2.5%	

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-Salary	208,375	205,738	215,607	218,683	12,945	6.3%	3,076	1.4%	Salary for Assistant Superintendent for Business 22-23 Budget includes longevity benefits
1310.160.	Clerical Salaries	514,118	533,395	561,220	551,422	18,027	3.4%	(9,798)	-1.7%	Business Office staff salaries 21-22 Estimated Expenditures include overlap of staff due to two retirements & salary adjustments for certain staff
1310.400.	Contractual Expense	38,096	35,105	35,105	31,440	(3,665)	-10.4%	(3,665)	-10.4%	ACA compliance, postage, bid fees, conferences, memberships, etc. 21-22 Estimated Expenditures include certain non-recurring costs
1310.450.	Supplies & Materials	12,446	17,850	15,000	15,500	(2,350)	-13.2%	500	3.3%	Office supplies, paper, check stock, etc.
Auditing										
1320.400.	Contractual Expense	68,702	74,750	71,210	75,500	750	1.0%	4,290	6.0%	External, internal and claims audit services, financial advisor fees & fixed asset management fee
TOTAL - BUSINESS ADMIN. & FINANCE		841,737	867,338	898,642	893,045	25,707	3.0%	(5,597)	-0.6%	

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										
Legal										
1420.400.	Contractual Expense	108,670	165,000	135,000	150,000	(15,000)	-9.1%	15,000	11.1%	See 1420.400 note below
Salaries										
1430.150.	Executive Director-Human Resources & Leadership	127,290	128,282	134,793	220,154	91,872	71.6%	85,361	63.3%	Salary for the Executive Director-Human Resources & Leadership 22-23 Proposed Budget includes administrative restructuring to create a dedicated personnel role, with resultant increase in FTE from 0.6 to 1.0
1430.158.	Exempt Staff Salary Adjust.	0	19,599	0	28,741	9,142	46.6%	28,741	n/a	Estimated salary increases for exempt employees (final salary adjustments to be determined at discretion of BOE)
1430.165.	Data Analyst-Salary	82,692	81,400	82,621	83,723	2,323	2.9%	1,102	1.3%	Salary for District Data Analyst
1430.200.	Equipment	428	500	500	500	-	0.0%	-	0.0%	Small equipment purchases
1430.400.	Contractual Expense	5,013	6,000	6,000	6,000	-	0.0%	-	0.0%	Advertising/hiring costs for recruitment of personnel
1430.450.	Supplies & Materials	2,610	2,500	2,000	2,500	-	0.0%	500	25.0%	Office supplies, postage, paper
TOTAL - PERSONNEL		218,033	238,281	225,914	341,618	103,337	43.4%	115,704	51.2%	
PUBLIC INFORMATION & SERVICES										
1480.160	Public Information-Salaries	89,939	87,866	98,021	96,504	8,638	9.8%	(1,517)	-1.5%	Salary for Public Relations Assistant 22-23 Proposed Budget increase reflects contractually required increases
TOTAL LEGAL, PERSONNEL & PUBLIC INF		416,642	491,147	458,935	588,122	96,975	19.7%	129,187	28.1%	

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 Salaries

The Personnel codes include the salary for the Executive Director of Human Resources & Leadership (ED-HR&L), as well as the salary for the Data Analyst. The ED-HR&L 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 Services

This code includes the salary for the Public Relations Assistant.

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OPERATIONS & MAINTENANCE										
Salaries										
1620.160.	Custodial & Maintenance Salaries	2,127,959	2,173,839	2,049,645	2,229,948	56,109	2.6%	180,303	8.8%	Salaries-Director of Facilities & CSEA Building Services Unit 21-22 Est. Expenditures reflect staffing vacancies 22-23 Proposed Budget includes adding 1.0 FTE custodian Note: CSEA Building Service unit contract is currently under negotiation
1620.162.	Summer Help Salaries	64,488	125,000	107,229	125,000	-	0.0%	17,771	16.6%	Temporary hourly summer help 20-21 Est Expenditures lower than budget due to COVID
1620.165.	Substitute Coverage-Salaries	91,046	75,000	100,000	75,000	-	0.0%	(25,000)	-25.0%	CSEA Building Services Unit overtime & out of title pay 21-22 Estimated Expenditures higher than usual due to staffing vacancies
1620.166.	School Related/Emergency	303,675	188,000	338,298	250,000	62,000	33.0%	(88,298)	-26.1%	Overtime for extra duty, school related events & weather-related coverage 20-21 & 21-22 Expenditures higher than usual due to COVID
TOTAL-SALARIES		2,587,168	2,561,839	2,595,172	2,679,948	118,109	4.6%	84,776	3.3%	
Equipment										
1620.201.	Grounds Equipment	3,053	20,000	5,161	20,000	-	0.0%	14,839	287.5%	Routine replacement of aged equipment
1620.202	Building Equipment	25,590	19,300	19,300	65,000	45,700	236.8%	45,700	236.8%	Power tools, hand tools & small equipment 22-23 Proposed Budget includes two replacement vehicles
1620.203.	Mechanical Equipment	41,457	54,200	30,000	54,200	-	0.0%	24,200	80.7%	Major equipment for HVAC, plumbing & electrical repairs
TOTAL-EQUIPMENT		70,100	93,500	54,461	139,200	45,700	48.9%	84,739	155.6%	
Utilities										
1620.421.	Fuel	289,332	443,000	325,000	495,000	52,000	11.7%	170,000	52.3%	Oil & gas (area of budget contingency) 22-23 Proposed Budget reflects expected fuel increases
1620.422.	Light & Power	472,074	570,000	510,000	675,000	105,000	18.4%	165,000	32.4%	Electric service (area of budget contingency) 22-23 Proposed Budget reflects expected delivery & supply cost increases
1620.423.	Water Service	80,054	75,000	95,000	100,000	25,000	33.3%	5,000	5.3%	Water service 22-23 Proposed Budget reflects expected cost increases
1620.424.	Telephone Service	24,707	25,000	25,000	30,000	5,000	20.0%	5,000	20.0%	Phone service
TOTAL-UTILITIES		866,167	1,113,000	955,000	1,300,000	187,000	16.8%	345,000	36.1%	

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Contractual Expense										
1620.440.	Professional & Consult Svc	82,629	86,700	85,330	86,825	125	0.1%	1,495	1.8%	Architects/Engineers/Landscape Architects/Masonry & Roof Consultants
1620.441.	Contract Services	178,799	327,690	304,510	343,252	15,562	4.7%	38,742	12.7%	Ongoing annual/other contracts-see detail of code in Appendix <i>21-22 Estimated Expenditures lower than budget due to reduced building management system operating costs; 22-23 Budget adjusted accordingly</i> <i>22-23 Proposed Budget reflects additional HVAC & fire/alarm service contracts</i>
1620.442.	Building & Equip Repair	888,939	840,050	798,625	701,200	(138,850)	-16.5%	(97,425)	-12.2%	See detail of code in Appendix <i>Budget variances attributable to completion of several non-recurring repair projects (314 Pelhamdale, flooring, drop ceilings, etc.)</i> <i>Area of budget contingency</i>
1620.443.	Grounds Service & Repair	247,840	88,600	143,818	88,750	150	0.2%	(55,068)	-38.3%	Maintenance & repair of outdoor spaces--see detail in Appendix <i>20-21 Actual & 21-22 Est Expenditures include Glover Field fencing, track cleaning, lighting & security camera projects</i>
1620.444.	Uniforms/CSEA Contractual	20,411	21,550	27,521	22,600	1,050	4.9%	(4,921)	-17.9%	Uniform purchases & contractually required expense reimbursements
1620.446.	Training & Education	380	2,750	500	1,500	(1,250)	-45.5%	1,000	200.0%	Computer/asbestos/safety&security workshops & training
1620.447	Property Lease	0	300,000	83,280	187,598	(112,402)	-37.5%	104,318	125.3%	Reflects anticipated costs for leasing administrative office space <i>21-22 Budget reflected estimated lease & leasehold improvement costs based on a full year occupancy for administrative offices</i>
TOTAL-CONTRACTUAL EXP		1,418,998	1,667,340	1,443,584	1,431,725	(235,615)	-14.1%	(11,859)	-0.8%	
Supplies & Materials										
1620.451.	Custodial Supplies	490,169	150,000	175,000	165,000	15,000	10.0%	(10,000)	-5.7%	Custodial supplies for maintenance of buildings <i>20-21 Actual Expenditures reflect additional costs due to COVID-19</i>
1620.452.	Grounds Supplies	11,700	30,000	23,516	25,000	(5,000)	-16.7%	1,484	6.3%	Athletic fields/playground maintenance supplies
1620.453.	Maintenance Supplies	110,449	159,000	162,428	159,000	-	0.0%	(3,428)	-2.1%	Material & supplies for repairs done in-house (electical,plumbing,lighting,etc)
1620.455.	Vehicle & Equipment Fuel	5,079	6,500	6,000	6,500	-	0.0%	500	8.3%	Fuel for vehicles & gas powered equipment
TOTAL-SUPPLIES & MATERIAL		617,397	345,500	366,944	355,500	10,000	2.9%	(11,444)	-3.1%	
TOTAL-OPERATIONS & MAINTENANCE		5,559,830	5,781,179	5,415,161	5,906,373	125,194	2.2%	491,212	9.1%	

See additional detail of all 1620 codes in Appendix 3

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CONTRACTUAL EXP.-ADMINISTRATIVE		-								
1910.400.	Unallocated Insurance	336,928	366,219	373,125	391,814	25,595	7.0%	18,689	5.0%	See note below for insurance coverage <i>Budget reflects increased coverage in certain areas & estimated premium increase</i>
1920.400.	School Association Dues	18,432	20,000	20,000	20,000	-	0.0%	-	0.0%	Membership in national, NYS & local school associations
1930.400.	Judgements and Claims	0	1,000	0	1,000	-	0.0%	1,000	n/a	Provision for small claims not covered by insurance
1950.400.	Assessments-Sewer Taxes	62,568	61,000	51,000	55,000	(6,000)	-9.8%	4,000	7.8%	Sewer taxes to Town of Pelham <i>22-23 Proposed Budget includes reduction based on recent experience; 20-21 Actual Expenditures include non-recurring cost</i>
1964.400.	Refund - Real PropTaxes	25,973	0	20,000	0	-	n/a	(20,000)	-100.0%	Tax certiorari settlements; code not budgeted as reserves are held to meet such payments
1981.490.	BOCES Admin Charges	362,373	393,785	393,785	395,348	1,563	0.4%	1,563	0.4%	Annual administrative fee to BOCES; see note below & BOCES section of Budget Book
TOTAL CONTRACTUAL EXP.-ADMINISTRATIVE		806,274	842,004	857,910	863,162	21,158	2.5%	5,252	0.6%	

- 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.