

GENERAL SUPPORT

2023-24 PRELIMINARY BUDGET

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

PELHAM UNION FREE SCHOOL DISTRICT

2023-24 PRELIMINARY BUDGET ANALYSIS

	2021-22 Actual Expend	2022-23		2023-24 Preliminary 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	2,560	3,500	2,750	2,750	(750)	-21.4%	-	0.0%	Administrative support during budget vote
1010.400.	Contractual	40,507	44,700	42,500	94,616	49,916	111.7%	52,116	122.6%	Graphic design services; BOE consultants; video for meetings; training <i>Increases include strategic planning consultant \$35,000 and increased costs for professional organization dues and graphic design</i>
1010.450.	Supplies & Materials	2,020	2,000	2,000	2,000	-	0.0%	-	0.0%	Printing & communications with public, including budget brochure
1010.490	BOCES Services	11,700	12,285	41,800	37,000	24,715	201.2%	(4,800)	-11.5%	Board Docs fee (see also BOCES section of Budget Book) <i>Budget increase includes climate survey costs</i>
District Clerk										
1040.160	District Clerk-Stipend	12,180	12,180	12,545	12,545	365	3.0%	-	0.0%	Stipend for District Clerk
District Meeting (Annual Budget Vote)										
1060.400.	Contractual Expense	27,733	35,000	30,000	26,200	(8,800)	-25.1%	(3,800)	-12.7%	Printing costs, voting machine rentals, contracted day workers for vote, advertising, etc. <i>Decreases reflect anticipated savings from voting machine rentals</i>
1060.450.	Supplies & Materials	269	500	500	1,000	500	100.0%	500	100.0%	Paper supplies-vote
TOTAL - BOE & DISTRICT MEETING		96,969	110,165	132,095	176,111	65,946	59.9%	44,016	33.3%	

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

2023-24 PRELIMINARY BUDGET ANALYSIS

	2021-22 Actual Expend	2022-23		2023-24 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
CENTRAL ADMINISTRATION										
1240.150	Superintendent's Salary	324,107	260,221	272,780	273,008	12,787	4.9%	228	0.1%	Salary for District Superintendent <i>21-22 Actual Expenditures include non-recurring costs for leave replacement</i>
1240.160	Clerical Salaries	223,603	214,610	261,703	242,751	28,141	13.1%	(18,952)	-7.2%	Administrative Assistants in Central Office <i>Budget increase reflects one time salary adjustments in 22-23; 22-23 Est. Expenditures also include certain non-recurring expenditures</i>
1240.400.	Contractual Expense	15,102	18,850	61,117	39,000	20,150	106.9%	(22,117)	-36.2%	Communication expenses, meeting expenses, etc. <i>23-24 Budget increase reflects anticipated cost of communications audit and hearing officers; 22-23 Est. Expenditures includes initial cost of communications audit</i>
1240.450.	Supplies & Materials	3,610	4,500	4,500	4,500	-	0.0%	-	0.0%	Office supplies, postage, paper, etc.
TOTAL - CENTRAL ADMINISTRATION		566,422	498,181	600,100	559,259	61,078	12.3%	(40,841)	-6.8%	

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

2023-24 PRELIMINARY BUDGET ANALYSIS

	2021-22 Actual Expend	2022-23		2023-24 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
BUSINESS ADMINISTRATION & FINANCE										
1310.150.	Assistant Superintendent for Business-Salary	215,605	218,683	229,152	229,354	10,671	4.9%	202	0.1%	Salary for Assistant Superintendent for Business
1310.160.	Clerical Salaries	565,172	551,422	553,980	554,666	3,244	0.6%	686	0.1%	Business Office staff salaries <i>22-23 Budget & Est. Expenditures include seasonal hourly staff not anticipated for 23-24</i>
1310.400.	Contractual Expense	39,951	31,440	32,580	39,190	7,750	24.7%	6,610	20.3%	ACA compliance, postage, bid fees, conferences, memberships, etc. <i>Changes reflect increasing bid fees and postage</i>
1310.450.	Supplies & Materials	6,423	15,500	7,962	6,000	(9,500)	-61.3%	(1,962)	-24.6%	Office supplies, paper, check stock, etc. <i>Note: Expenditures & 23-24 Budget reflect effect of GASB87 adopted 6.30.22; see 9788.600 & 9788.700</i>
Auditing										
1320.400.	Contractual Expense	73,130	75,500	73,130	80,950	5,450	7.2%	7,820	10.7%	External, internal and claims audit services, financial advisor fees & fixed asset management fee <i>Budget increase includes contingent funds for external audit services pending RFP</i>
TOTAL - BUSINESS ADMIN. & FINANCE		900,281	893,045	897,154	910,660	17,615	2.0%	13,506	1.5%	

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, transportation, the child nutrition program, residency investigations, accounts receivable and payable, compliance reporting, audits (external, internal, claims, OSC) and annual reporting to NYS (ST-3).

2023-24 PRELIMINARY BUDGET ANALYSIS

	2021-22 Actual Expend	2022-23		2023-24 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
LEGAL, PERSONNEL & PUBLIC INFORMATION & SERVICES										
Legal										
1420.400.	Contractual Expense	129,095	150,000	140,000	150,000	-	0.0%	10,000	7.1%	See 1420.400 note below
Human Resources/Personnel										
1430.150.	Salary-Executive Director- Human Resources & Leadership	129,199	220,154	227,393	227,597	7,443	3.4%	204	0.1%	Salary for the Executive Director-Human Resources & Leadership <i>Position established 7.1.22; prior to 7.1.22, the Assistant Superintendent for CIP was 0.6 FTE in this code</i>
1430.158.	Salary-Non-Contractual Salary Adj.	0	28,741	0	36,000	7,259	25.3%	36,000	n/a	Estimated salary increases for salaried employees outside of collective bargaining units (final salary adjustments to be determined at discretion of BOE)
1430.160.	Salary-Clerical Assistants	0	0	25,000	26,250	26,250	n/a	1,250	5.0%	Salary for part-time Human Resource/Personnel assistant (position established mid 22-23)
1430.165.	Salary-Data Analyst	82,621	83,723	85,586	86,235	2,512	3.0%	649	0.8%	Salary for District Data Analyst
1430.200.	Equipment	314	500	400	2,500	2,000	400.0%	2,100	525.0%	Small equipment purchases including furnishings for new office space
1430.400.	Contractual Expense	19,933	6,000	5,890	10,000	4,000	66.7%	4,110	69.8%	Professional development, conferences, advertising/hiring costs for recruitment of personnel <i>2021-22 Actual Expend. includes PPS search costs</i>
1430.450.	Supplies & Materials	2,635	2,500	2,362	5,000	2,500	100.0%	2,638	111.7%	Office supplies, postage, paper
TOTAL - HUMAN RESOURCES/PERSONNEL		234,702	341,618	346,631	393,582	51,964	15.2%	46,951	13.5%	
PUBLIC INFORMATION & SERVICES										
1480.160	Public Information-Salaries	96,504	96,504	98,434	98,939	2,435	2.5%	505	0.5%	Salary for Public Relations Assistant
TOTAL LEGAL, PERSONNEL & PUBLIC INF		460,301	588,122	585,065	642,521	54,399	9.2%	57,456	9.8%	

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 Human Resources/Personnel

The Personnel codes include the salary for the Executive Director of Human Resources & Leadership (ED-HR&L), as well as the salary for a part-time assistant and the Data Analyst. The ED-HR&L oversees the human resource function for both certificated & non-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.

2023-24 PRELIMINARY BUDGET ANALYSIS

	2021-22 Actual Expend	2022-23		2023-24 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
OPERATIONS & MAINTENANCE										
Salaries										
1620.160.	Custodial & Maintenance Salaries	2,085,882	2,293,275	2,226,257	2,374,091	80,816	3.5%	147,834	6.6%	Salaries-Director of Facilities & CSEA Building Services Unit <i>22-23 Est. Expenditures reflect staffing vacancies</i>
1620.162.	Summer Help Salaries	100,629	125,000	97,546	125,000	-	0.0%	27,454	28.1%	Temporary hourly summer help
1620.165.	Substitute Coverage-Salaries	133,886	75,000	88,000	75,000	-	0.0%	(13,000)	-14.8%	CSEA Building Services Unit overtime & out of title pay <i>21-22 Actual Expenditures & 22-23 Est. Expenditures higher than usual due to staffing vacancies</i>
1620.166.	School Related/Emergency	317,705	250,000	250,000	250,000	-	0.0%	-	0.0%	Overtime for extra duty, school related events & weather-related coverage <i>21-22 Actual Expenditures higher than usual due to COVID</i>
TOTAL-SALARIES		2,638,102	2,743,275	2,661,803	2,824,091	80,816	2.9%	162,288	6.1%	
Equipment										
1620.201.	Grounds Equipment	5,161	20,000	12,340	20,000	-	0.0%	7,660	62.1%	Routine replacement of aged equipment
1620.202	Building Equipment	10,947	65,000	50,166	17,000	(48,000)	-73.8%	(33,166)	-66.1%	Power tools, hand tools & small equipment <i>22-23 Budget includes two replacement vehicles</i>
1620.203.	Mechanical Equipment	9,344	54,200	3,432	54,200	-	0.0%	50,768	1479.3%	Major equipment for HVAC, plumbing & electrical repairs
TOTAL-EQUIPMENT		25,452	139,200	65,938	91,200	(48,000)	-34.5%	25,262	38.3%	
Utilities										
1620.421.	Fuel	325,935	495,000	517,000	741,000	246,000	49.7%	224,000	43.3%	Oil & gas <i>22-23 Est. Expenditures & 23-24 Budget reflect significant increases in fuel costs; historical contingency levels have been maintained</i>
1620.422.	Light & Power	634,759	675,000	825,000	989,875	314,875	46.6%	164,875	20.0%	Electric service <i>22-23 Est. Expenditures & 23-24 Budget reflect significant increases in light & power costs; historical contingency levels have been maintained</i>
1620.423.	Water Service	99,564	100,000	137,000	147,275	47,275	47.3%	10,275	7.5%	Water service <i>22-23 Est. Expenditures & 23-24 Budget reflect significant increases in water costs</i>
1620.424.	Telephone Service	30,871	30,000	36,000	38,700	8,700	29.0%	2,700	7.5%	Phone service
TOTAL-UTILITIES		1,091,129	1,300,000	1,515,000	1,916,850	616,850	47.5%	401,850	26.5%	

2023-24 PRELIMINARY BUDGET ANALYSIS

	2021-22 Actual Expend	2022-23		2023-24 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation	
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
Contractual Expense										
1620.440.	Professional & Consult Svc	19,930	131,825	77,000	127,500	(4,325)	-3.3%	50,500	65.6%	Architects/Engineers/Landscape Architects/Masonry & Roof Consultants <i>23-24 Budget reflects consultant costs for periodic Building Condition Survey due to be performed in 23-24</i>
1620.441.	Contract Services	295,321	343,252	272,599	312,626	(30,626)	-8.9%	40,027	14.7%	Ongoing annual/other contracts-see detail of code in Appendix <i>22-23 Estimated Expenditures lower than budget due to reduced building management system operating costs; renewing vendors can increase costs by CPI (8%)</i>
1620.442.	Building & Equip Repair	641,254	701,200	754,685	674,700	(26,500)	-3.8%	(79,985)	-10.6%	See detail of code in Appendix <i>Area of budget contingency</i>
1620.443.	Grounds Service & Repair	124,647	88,750	225,450	93,750	5,000	5.6%	(131,700)	-58.4%	Maintenance & repair of outdoor spaces--see detail in Appendix <i>21-22 Actual & 22-23 Est Expenditures include certain non-recurring small projects (21-22: security cameras at Glover; 22-23: anticipated playground work)</i>
1620.444.	Uniforms/CSEA Contractual	24,579	22,600	22,100	25,000	2,400	10.6%	2,900	13.1%	Uniform purchases & contractually required expense reimbursements
1620.446.	Training & Education	625	1,500	1,000	1,500	-	0.0%	500	50.0%	Computer/asbestos/safety&security workshops & training
1620.447	Property Lease	33,841	187,598	51,253	108,372	(79,226)	-42.2%	57,119	111.4%	Reflects anticipated costs for leasing administrative office space <i>Note: Expenditures reflect effect of GASB87 adopted 6.30.22; see 9788.600 & 9788.700</i> <i>Lease expense excluding the impact of GASB87 was \$69,603 for 21-22 and is projected at \$126,253 for 22-23 and \$193,372 for 23-24</i> <i>22-23 Budget reflected a full year occupancy for administrative offices; full occupancy expected in late winter 2023</i>
TOTAL-CONTRACTUAL EXP		1,140,197	1,476,725	1,404,087	1,343,448	(133,277)	-9.0%	(60,639)	-4.3%	
Supplies & Materials										
1620.451.	Custodial Supplies	148,289	165,000	150,000	150,000	(15,000)	-9.1%	-	0.0%	Custodial supplies for maintenance of buildings <i>Budget reduction reflects recent historical experience</i>
1620.452.	Grounds Supplies	18,435	25,000	20,000	25,000	-	0.0%	5,000	25.0%	Athletic fields/playground maintenance supplies
1620.453.	Maintenance Supplies	75,368	159,000	90,000	159,000	-	0.0%	69,000	76.7%	Material & supplies for repairs done in-house (electrical,plumbing,lighting,etc) <i>Area of contingency</i>
1620.455.	Vehicle & Equipment Fuel	7,491	6,500	8,500	10,000	3,500	53.8%	1,500	17.6%	Fuel for vehicles & gas powered equipment
TOTAL-SUPPLIES & MATERIALS		249,583	355,500	268,500	344,000	-11,500	-3.2%	75,500	28.1%	
TOTAL-OPERATIONS & MAINTENANCE		5,144,463	6,014,700	5,915,328	6,519,589	504,889	8.4%	604,261	10.2%	

See additional detail of all 1620 codes in Appendix 3

2023-24 PRELIMINARY BUDGET ANALYSIS

	2021-22 Actual Expend	2022-23		2023-24 Preliminary Budget	Budget to Budget		Budget to Est Exp		Explanation
		Adopted Budget	Estimated Expenditures		Increase (Decrease)		Increase (Decrease)		
					\$	%	\$	%	
CONTRACTUAL EXP.-ADMINISTRATIVE	-								
1910.400. Unallocated Insurance	373,205	391,814	378,064	401,500	9,686	2.5%	23,436	6.2%	See note below for insurance coverage
1920.400. School Association Dues	15,479	20,000	20,098	20,000	-	0.0%	(98)	-0.5%	Membership in national, NYS & local school associations
1930.400. Judgments and Claims	5,000	1,000	0	1,000	-	0.0%	1,000	n/a	Provision for small claims not covered by insurance
1950.400. Assessments-Sewer Taxes	49,111	55,000	55,000	55,000	-	0.0%	-	0.0%	Sewer taxes to Town of Pelham
1964.400. Refund - Real PropTaxes	170,426	0	36,824	0	-	n/a	(36,824)	-100.0%	Tax certiorari settlements; code not budgeted as reserves are held to meet such payments
1981.490. BOCES Admin Charges	393,785	395,348	395,348	417,491	22,143	5.6%	22,143	5.6%	Annual administrative fee to BOCES; see note below & BOCES section of Budget Book
TOTAL CONTRACTUAL EXP.-ADMINISTRATIVE	1,007,006	863,162	885,334	894,991	31,829	3.7%	9,657	1.1%	

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.