



2023-2024 Budget Discussion Board of Education Meeting January 17, 2023



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Budget Development

Ensure the continuing excellence in all academic and extra-curricular programs while developing a fiscally responsible budget that stays within the tax levy cap.



Step 1



Develop Guiding Principles

- Align budget decision with strategic vision - "Forward in Excellence"
- Educate the Whole Child
- Consider degree of impact on students and number of students impacted

Step 2



Input From Stakeholders

- Ongoing input from Board of Education, PTA Council, Citizens' Finance Committee, Building Administration, and other.

Step 3



Budget Variables

- Calculate Estimated Tax Levy Cap
- Use of Fund Balance or use of other Reserves
- Expenditure Increases
- State Aid/Building Aid

Step 4



Budget Calendar

- July-October - Ongoing budget discussions
- December - Budget overview made to the Board
- January-March - Budget presentations made to the Board
- April - Board adopts the budget

Step 5



Budget Vote

- May 16, 2023 - Budget Vote and Trustee Election

2023-2024 Annual Budget

Revenues

Property Taxes
State Aid
Sales Tax
Other

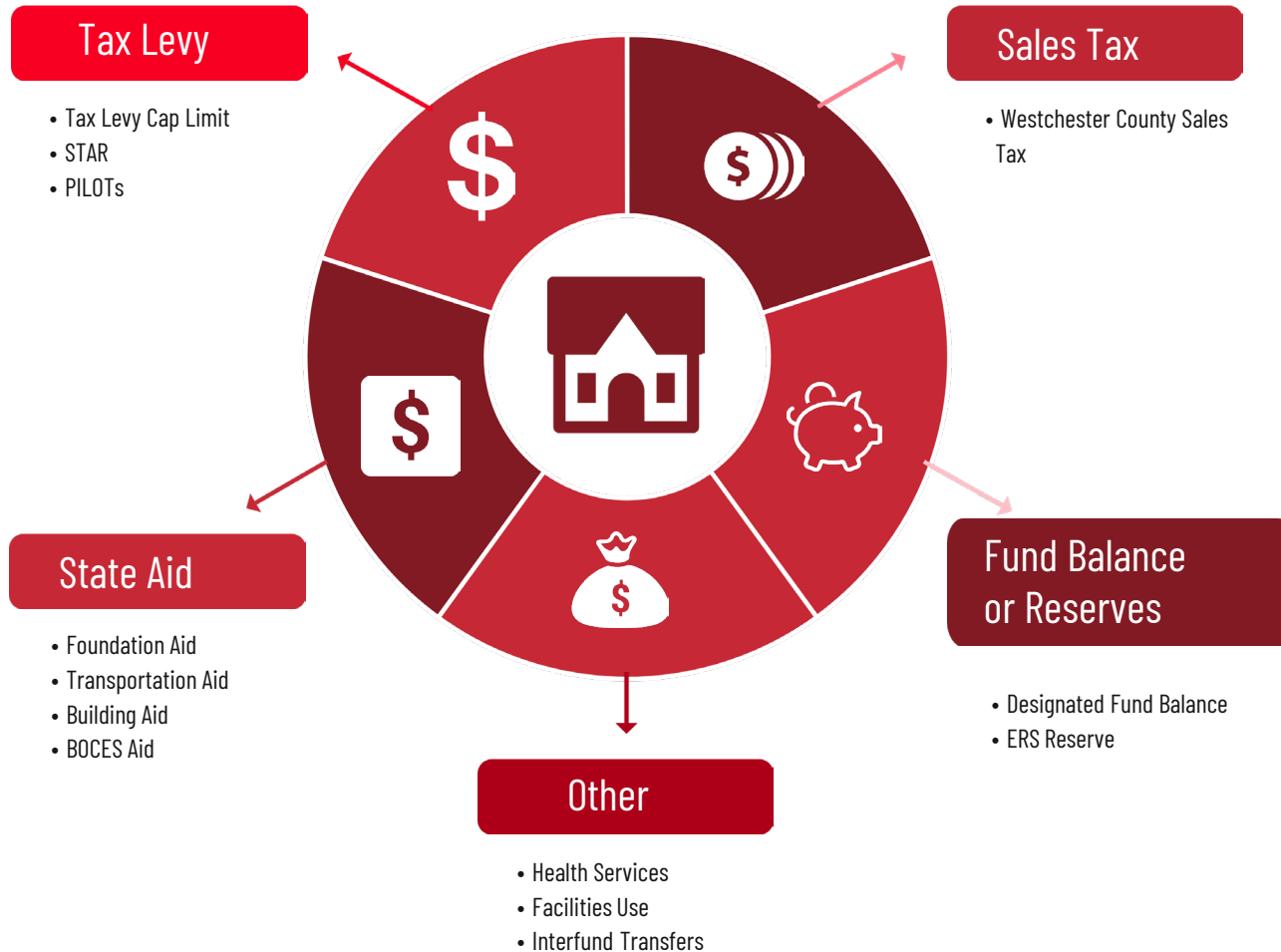


Expenses

Salaries & Benefits
Transportation
Debt Service
Utilities
Other

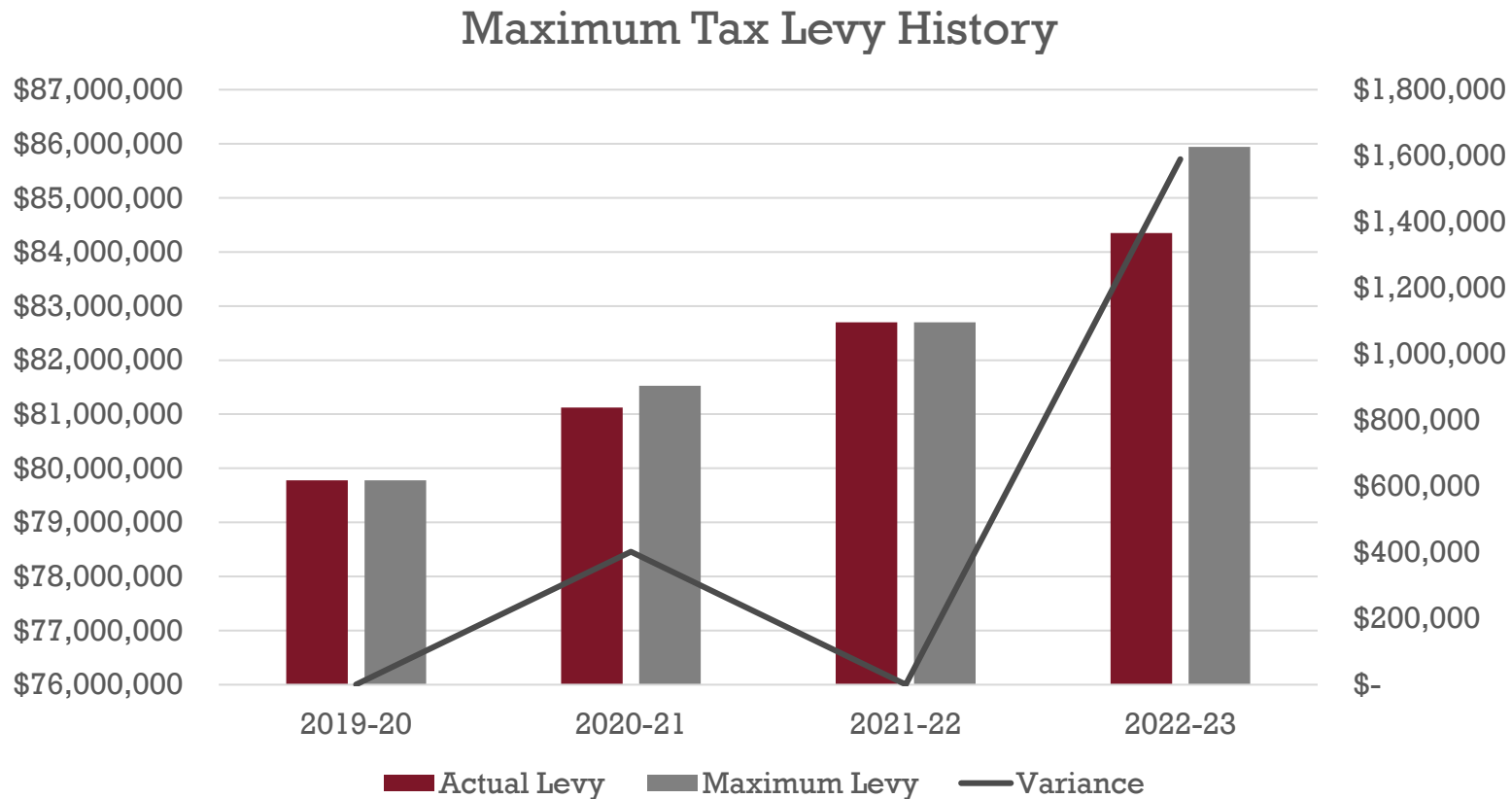


2023-2024 Revenues





Maximum Tax Levy History



*District has stayed approximately \$2M under the allowable tax levy limit



Non-Instructional Budget

- **Auditing**
- **Legal**
- **Insurances**
- **Buildings and Grounds**
- **Transportation**
- **Benefits**



Audit, Legal and Insurances

Service	2021-2022 Expense	2022-2023 Budget	2023-2024 Proposed
Audit, Legal	\$153,875	\$195,700	\$197,900
Insurances	\$338,176	\$362,849	\$385,345
Total	\$492,051	\$558,549	\$583,245

- The District retains legal counsel to handle the legal affairs of the District and to provide legal advice, as needed, by the Board of Education and the Administration.
- The District has insurances covering commercial property/fire, general liability, school board legal liability, boilers and machinery, pollution liability, commercial auto, commercial crime, cyber crime, excess catastrophe liability, and student accident insurance.



Buildings and Grounds

- **The B&G Department consists of the following staff:**
 - **1 Director of Facilities**
 - **1 FTE clerical support**
 - **23 custodial staff members and 1 courier**
 - **7 maintenance staff members**
- **This department maintains four school buildings and the bus facility totaling 577,721 sq. ft. and approximately 55 acres of grounds.**



Major B&G Expenses

Item	2021-2022 Expense	2022-2023 Budget	2023-2024 Proposed
Equipment	\$32,750	\$80,000	\$97,500
Contractual*	\$142,264	\$193,860	\$198,742
Service Agreements**	\$88,522	\$122,621	\$125,345
Safety/Security***	\$791,131	\$838,820	\$867,357
Heating Oil	\$727,806	\$536,250	\$750k-\$850k
Electricity	\$580,087	\$519,356	\$550k-\$700k

*Contractual includes boiler cleanings for 11 boilers, septic tank cleanings, heating service repairs, service on PA system, etc.

**Service agreements include elevators, generators, gym equipment inspections, BMS, water testing fees, etc.

***Security includes weekend/night security, after-school security guards, and four School Resource Officers (SRO).



Transportation

- Transportation expenses include the transportation office, 21 bus monitors, and the bus garage. Additional expenses include student transportation for athletic and co-curricular activities.
- An estimated 2,700 students are transported daily by our transportation vendor, Royal Coach; 2,600 students in-district and 115 private/parochial students.
- Students are transported to 28 different school locations daily and buses are traveling over 685,000 miles annually.
- Some schools we transport to are: Westfield Day School, Windward, Wooster School, Anderson School in Staatsburgh, Fox Meadow, Eagle Hill, Rippowam Cisca, Green Chimneys, etc.

2022-2023 Budget	2023-2024 Proposed Budget	Variance
\$4,772,295	\$4,840,050	+\$67,755
56 buses/vans	55 buses/vans	



Largest Benefits

- **NYS TRS**
 - **Employer contribution rate announced range of 9.50%-10.00% which will be a decrease from the current rate of 10.29%.**
- **NYS ERS**
 - **Employer contribution composite rate is estimated to increase from 11.60% to 13.10%.**
- **Empire Plan (NYSHIP) for Instructional Staff**
 - **The plan year runs from January 1st through December 31st.**
 - **Actual rate increase of 16.60% for 2023.**
 - **Estimating a rate increase of 13.00% for 2024.**
- **HB Consortium Plan for All Other Staff**
 - **The plan year runs from July 1st through June 30th.**
 - **Rate increase of 5.50% for the 2023-2024 school year.**



Largest Benefits (Cont'd.)

	2021-2022 Expense	2022-2023 Budget	2023-2024 Proposed	\$\$\$ Variance
NYS Employees Retirement System	\$1,094,258	\$936,336	\$948,453	+\$12,117
NYS Teachers Retirement System	\$3,950,636	\$4,286,767	\$4,288,409	+\$1,642
Social Security	\$3,641,653	\$3,869,428	\$3,990,879	+\$121,451
Health Insurance including Medicare and Buy-Out Payments	\$12,528,338	\$13,944,012	\$15,421,084	+\$1,477,072
All Other Benefits (Unemployment, Workers Comp., Dental, Life, Vision, etc.)	\$1,054,671	\$1,191,076	\$1,207,684	+\$16,608
Total	\$22,269,556	\$24,227,619	\$25,856,509	+\$1,628,890



Lease Purchase

	2020-2021 Expense	2021-2022 Expense	2022-2023 Budgeted	2023-2024 Proposed
Lease Purchase	\$606,235	\$616,544	\$765,001	\$850,000

- **2023-2024**
 - **Instructional Devices**
 - Tablets, iPads, Laptops, Displays
 - **Infrastructure Upgrades for Somers Middle School**
 - IDF (Intermediate Distribution Frame) Network Switches
 - Wireless Access Points
 - Fiber Cabling
 - APC Batteries
 - **Future Infrastructure Upgrades for Somers High School**
 - MDF (Main Distribution Frame) Network Switch
 - Wireless Access Points
 - IDF (Intermediate Distribution Frame) Network Switches



Debt Service 2022-2023 and Beyond

Debt Issued	2022-2023	2023-2024	2024-2025	2025-2026
2006-2009 Building Project	\$3,379,444	\$3,378,844	\$3,398,800	\$3,396,950
\$13.6M Building Project	\$889,300	\$884,550	\$888,550	\$886,175
\$10.7M Safety & Security Project	\$562,528	\$563,778	\$564,028	\$563,278
\$8.9M Energy Performance Contract	\$380,931	\$761,862	\$761,862	\$761,862
Totals	\$5,212,203	\$5,589,034	\$5,613,240	\$5,608,265



Future Infrastructure Needs - Capital Reserve Fund

The voters will be asked via a separate proposition on the ballot, to authorize use of \$6,000,000-\$7,000,000 of funds from the Capital Reserve Fund 2022 that was established in May 2022.



Capital Reserve Fund 2022 Planned Usage

- **Capital Reserve Fund 2022 Planned Usage:**
 - **Athletic upgrades including, but not limited to, the following:**
 - **Tennis**
 - **Six new tennis courts at the High School**
 - **Softball**
 - **Turf entire field at Primrose**
 - **Baseball**
 - **Turf entire field at the High School**
 - **Track and Field**
 - **Shotput throwing area upgrades**
 - **Hammer throw and discuss throwing area upgrades**
 - **Building renovations at the High School and Primrose**



Upcoming BOE Meeting Dates and Budget Topics

Feb. 14, 2023	Budget Planning Session (Instructional)
March 21, 2023	Budget Planning Session (Summary)
April 18, 2023	Budget Summary and Budget Adoption
May 2, 2023	Public Budget Hearing
May 16, 2023	Budget Vote and Trustee Election



Questions?

