2024-2025 Budget Discussion
Board of Education Meeting
January 23, 2024
Contents

- Budget Development
- Audit, Legal, and Insurances
- Technology
- Buildings and Grounds
  - Safety and Security
- Transportation
- Benefits
SCSD Annual Budget Cycle Starts July 1st

**Annual Budget Cycle**

- **Evaluate**
  - Assess Budget Data to Use in the Subsequent Year’s Budget Planning Process

- **Planning**
  - Review Revenue & Expenditure Projections
  - Monitor Budget Status

- **Preparation**
  - Develop School, Department, and District-wide Budget
  - Obtain Stakeholder Input (School Faculty/Staff, PTA Council, Citizens’ Finance Committee, etc.)

- **Review and Coordinate**
  - Compile Insights
  - Prioritize Budget Desires
  - Prepare Recommended Budget

- **Monitor**
  - Track Budget Process
  - Monitor Revenues and Expenditures

- **Implementation**
  - Execute Adopted Budget

- **Adoption**
  - BoE Adoption
  - BoE Public Hearing
  - Budget and Trustee Vote - May 21, 2024
2024-2025 Annual Budget

Revenues
- Property Taxes
- State Aid
- Sales Tax

Expenses
- Salaries & Benefits
- Transportation
- Debt Service
Proposed 2024-2025 Audit, Legal, and Insurances Budget
# Audit, Legal, and Insurances

<table>
<thead>
<tr>
<th>Service</th>
<th>2022-2023 Expense</th>
<th>2023-2024 Budget</th>
<th>2024-2025 Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit, Legal*</td>
<td>$137,662</td>
<td>$194,730</td>
<td>$199,230</td>
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<tr>
<td>Insurances**</td>
<td>$343,604</td>
<td>$400,695</td>
<td>$469,540</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$481,266</strong></td>
<td><strong>$595,425</strong></td>
<td><strong>$668,770</strong></td>
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</tbody>
</table>

*The District retains legal counsel to handle the legal affairs of the District and to provide legal advice, as needed, for 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.
Proposed 2024-2025 Technology Budget
<table>
<thead>
<tr>
<th>Expense</th>
<th>Actual 2022-2023</th>
<th>Budget 2023-2024</th>
<th>Proposed 2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$441,326*</td>
<td>$530,698*</td>
<td>$458,692*</td>
</tr>
<tr>
<td>Equipment</td>
<td>$78,061</td>
<td>$55,000</td>
<td>$55,000</td>
</tr>
<tr>
<td>Service Agreements/Other Contractual</td>
<td>$851,771</td>
<td>$915,317</td>
<td>$324,660**</td>
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<tr>
<td>Supplies</td>
<td>$32,216</td>
<td>$40,000</td>
<td>$41,200</td>
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<tr>
<td>Software</td>
<td>$130,184</td>
<td>$191,877</td>
<td>$210,440</td>
</tr>
<tr>
<td>BOCES Services</td>
<td>$310,998</td>
<td>$341,057</td>
<td>$1,653,957**</td>
</tr>
<tr>
<td>Lease Purchase</td>
<td>$765,000</td>
<td>$850,001</td>
<td>$975,000***</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$2,609,556</strong></td>
<td><strong>$2,923,950</strong></td>
<td><strong>$3,718,949</strong></td>
</tr>
</tbody>
</table>

*Reclassification of support staff to technology budget code
**EduTek budgeted in BOCES services along with one new position and one position reallocated from SCSD to EduTek
***Continued implementation of five-year technology plan developed by EduTek

**EduTek Cost**

$1,292,500
## Savings By Moving EduTek to BOCES

<table>
<thead>
<tr>
<th></th>
<th>EduTek Direct Cost*</th>
<th>EduTek BOCES Cost</th>
<th>Estimated BOCES Aid</th>
<th>Net EduTek BOCES Cost</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2024-25</td>
<td>$918,874</td>
<td>$1,292,500</td>
<td>$0</td>
<td>$1,292,500</td>
<td>-$373,626</td>
</tr>
<tr>
<td>2025-26</td>
<td>$964,818</td>
<td>$1,292,500</td>
<td>$517,000</td>
<td>$775,500</td>
<td>+$189,318</td>
</tr>
<tr>
<td>2026-27</td>
<td>$1,013,059</td>
<td>$1,292,500</td>
<td>$517,000</td>
<td>$775,500</td>
<td>+$237,559</td>
</tr>
<tr>
<td>2027-28</td>
<td>$1,063,712</td>
<td>$1,292,500</td>
<td>$517,000</td>
<td>$775,500</td>
<td>+$288,212</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$3,960,463</strong></td>
<td><strong>$5,170,000</strong></td>
<td><strong>$1,551,000</strong></td>
<td><strong>$3,619,000</strong></td>
<td><strong>+$341,463</strong></td>
</tr>
</tbody>
</table>

^Net Savings over 4-year period totals $341,463

^Payback period is less than 3 years

*EduTek Direct Cost includes new position, position reallocated from SCSD to EduTek, and a 10% increase in costs for 2024-2025. $624,240 budgeted in 2023-2024 for EduTek.*
## Advantages of Moving EduTek to BOCES

- New position
- Legacy costs avoided
- Four years of fixed costs
- Receive BOCES aid on costs
- Net savings over four-year period totals $341,463
<table>
<thead>
<tr>
<th>SCSD</th>
<th>EduTek</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director of Technology (1)</td>
<td>Project Manager (1)</td>
</tr>
<tr>
<td>Computer Aide (4)</td>
<td>Senior Network Engineer (1)</td>
</tr>
<tr>
<td>Admin. Assistant (1)</td>
<td>Network Engineer (1)</td>
</tr>
<tr>
<td>Database Assistant (1)</td>
<td>Level 2 Technician (2)</td>
</tr>
<tr>
<td></td>
<td>(One Previously SCSD)</td>
</tr>
<tr>
<td></td>
<td>Level 1 Technician (3)</td>
</tr>
<tr>
<td></td>
<td>(New position in 2023-2024)</td>
</tr>
</tbody>
</table>

15 Total Combined FTE
(14 Total Combined FTE 2023-2024)
Sampling of Services Provided

- **1:1 Student Device Program**
  - K-5 iPads
  - 6-7 Dell Latitude Computers
  - 8 Surface Go Computers
  - 9 Dell Latitude Computers
  - 10-12 Surface Go Computers

- **1:1 Staff Device Program**
  - K-5 MacBook Airs
  - 6-12 Surface Pros

- **VoIP Telephone Services**

- **Review and enforcement of Education Law 2-d for District subscriptions**

- **NYS Data Warehousing and Mandated Reporting**

- **Infrastructure Support**
  - Network Design
  - Maintenance
  - Long-Range Plan

- **Cyber Security Support**

- **Hardware and Software Support**

- **Onboarding of technology for new students and staff**

- **Overall technology support for all students, parents, and staff**
<table>
<thead>
<tr>
<th>Equipment</th>
<th>Equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>iPads</td>
<td>BenQ Displays</td>
</tr>
<tr>
<td>Dell Latitude Computers</td>
<td>APC Batteries</td>
</tr>
<tr>
<td>MacBook Air Computers</td>
<td>Cisco Work</td>
</tr>
<tr>
<td>iMac</td>
<td>Switches</td>
</tr>
<tr>
<td>Surface Pros</td>
<td>MDF/IDF Replacements</td>
</tr>
<tr>
<td>Printers</td>
<td>Uninterruptable Power</td>
</tr>
<tr>
<td></td>
<td>Supply (UPS)</td>
</tr>
</tbody>
</table>
Proposed 2024-2025 Buildings and Grounds Budget
(Includes Safety and Security)
### Buildings and Grounds Budget Summary

<table>
<thead>
<tr>
<th>Expense</th>
<th>Actual 2022-2023</th>
<th>Budget 2023-2024</th>
<th>Proposed 2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$2,385,455*</td>
<td>$2,625,141</td>
<td>$2,722,232</td>
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<tr>
<td>Equipment</td>
<td>$211,671</td>
<td>$105,000</td>
<td>$105,000</td>
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<tr>
<td>Service Agreements/Other Contractual</td>
<td>$259,079</td>
<td>$399,926</td>
<td>$415,661**</td>
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<tr>
<td>Safety and Security</td>
<td>$832,080</td>
<td>$875,099</td>
<td>$879,173</td>
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<tr>
<td>Utilities</td>
<td>$1,411,622</td>
<td>$1,527,820</td>
<td>$1,624,583</td>
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<tr>
<td>BOCES Services</td>
<td>$298,757</td>
<td>$431,389</td>
<td>$478,169***</td>
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<tr>
<td>Supplies/Repairs</td>
<td>$949,820</td>
<td>$808,930</td>
<td>$841,310</td>
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<tr>
<td>Total</td>
<td>$6,348,484</td>
<td>$6,773,305</td>
<td>$7,066,128</td>
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</tbody>
</table>

* Maintenance position not filled in 2022-2023  
** Includes additional cost for water testing mandates  
*** Includes upgraded maintenance plan for safety and security items
Buildings and Grounds Staff

SCSD
- Director of Facilities (1)
- Custodial (24)
- Maintenance/Grounds (7)
- Courier (1)
- Admin. Assistant (1)

Safety and Security
- Safety and Security Coordinator (1) Altaris
- School Resource Officers (4) Westchester County Police Dept.

39 Total FTE
Overview of Services Provided

- Custodial and maintenance of:
  - 4 school buildings
  - Approx. 600,000 sq. ft. of building space
  - 55 acres of land

- Inspections
  - Oil tanks
  - Fire extinguishers
  - Boilers
  - AEDs

- Electrical work
- Plumbing work
- Carpentry work
- HVAC work

- Safety and Security
  - School Resource Officer in every school building
  - Afternoon/evening security guards

- Emergency Drills
  - 8 Evacuation drills
  - 4 Lockdown drills

- Buildings are monitored 24/7 by a monitoring company

- Manage approximately 300 cameras district wide

- Secure visitor management and buzz in systems

- Swipe card access for interior and exterior doors
Proposed 2024-2025 Transportation Budget
## Transportation Budget Summary

<table>
<thead>
<tr>
<th>Expense</th>
<th>Actual 2022-2023</th>
<th>Budget 2023-2024</th>
<th>Proposed 2024-2025</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Salaries</strong></td>
<td>$557,911</td>
<td>$613,436</td>
<td>$630,833</td>
</tr>
<tr>
<td><strong>Service Agreements/Other Contractual</strong></td>
<td>$3,669</td>
<td>$7,617</td>
<td>$7,230</td>
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<tr>
<td><strong>Supplies</strong></td>
<td>$8,569</td>
<td>$11,518</td>
<td>$11,743</td>
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<tr>
<td><strong>Contract Transportation</strong></td>
<td>$4,469,214</td>
<td>$5,280,472*</td>
<td>$5,489,012*</td>
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<tr>
<td><strong>Total</strong></td>
<td>$5,039,363</td>
<td>$5,913,043</td>
<td>$6,138,818</td>
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</table>

* Additional cost of fuel purchased by the District
# Transportation Staff

## SCSD
- Assistant Director of Transportation (1)
- Admin. Assistant (1)
- Bus Monitors (24) Part-time

## Royal Coach
- Bus Drivers (50) Part-time
- Terminal Manager (1)
- Dispatcher (1)
- Safety Manager (1)
- Mechanics (2)

81 Total Employees
Overview of Services Provided

- **Home to School Transportation**
  - Approximately 680,000 miles driven per year
  - 34 In-District Routes
  - 16 Out-of-District Routes

- **Athletics**
  - Games
  - Practices

- **Co-Curricular Trips**
  - Student Council
  - Music

- **Field Trips**
  - Grade level trips

- **Annual Training**
  - 2-hour Refresher trainings twice a year
  - De-escalation training

- **Bus Patrol Program**
  - Stop arm cameras for all buses

- **Transportation Committee**
  - Re-established during 2022-2023 school year
Proposed 2024-2025 Benefits Budget
<table>
<thead>
<tr>
<th>Benefits</th>
<th>2022-2023 Expense</th>
<th>2023-2024 Budget</th>
<th>2024-2025 Proposed</th>
</tr>
</thead>
<tbody>
<tr>
<td>NYS Employees Retirement System</td>
<td>$898,362</td>
<td>$957,989</td>
<td>$964,139</td>
</tr>
<tr>
<td>NYS Teachers Retirement System</td>
<td>$4,237,085</td>
<td>$4,213,718</td>
<td>$4,460,036</td>
</tr>
<tr>
<td>Social Security</td>
<td>$3,740,244</td>
<td>$4,016,161</td>
<td>$4,074,004</td>
</tr>
<tr>
<td>Health Insurance including Medicare and Buy-Out Payments</td>
<td>$13,735,512</td>
<td>$15,510,753</td>
<td>$17,030,390</td>
</tr>
<tr>
<td>All Other Benefits (Unemployment, Workers’ Comp., Dental, Life, Vision, etc.)</td>
<td>$1,114,623</td>
<td>$1,214,812</td>
<td>$1,297,225</td>
</tr>
<tr>
<td>Total</td>
<td>$23,725,826</td>
<td>$25,913,433</td>
<td>$27,825,794</td>
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</tbody>
</table>

Budget to budget increase of $1,912,361 or 7.38%
Benefits (Cont’d.)

- **NYS Teachers Retirement System (TRS) Pension Employer Contribution Rate Impact** – from 9.76% to 9.75%-10.25%
  - All certified staff including teachers, teacher assistants, administrators, etc.

- **NYS Employee Retirement System (ERS) Pension Employer Contribution Rate Increase** – from 13.1% to 15.2% (2.1% increase over current year)
  - All non-certified staff including teacher aides, monitors, custodians, maintenance, office staff, etc.

- **Anticipated Health Insurance Rate Increases**
  - **Empire Plan** – (Teachers only)
    - Calendar Year 2024 Aggregate Increase of 12%
    - Calendar Year 2025 Aggregate Projected Increase of 14%
  - **PNW Consortium Plan** – (All other employees)
    - Fiscal Year Increase of 5.5%
Summary of Expenditure Increases

- Audit, Legal, and Insurances- $73,345
- Technology- $794,999
- Buildings and Grounds- $292,823
- Transportation- $225,775
- Benefits- $1,912,361
- Total- $3,299,303

*3.10% increase on total current budget or 7.83% increase on current non-instructional budget
February 13, 2024

Instructional Budget
- Primrose Elementary School
- Somers Intermediate School
- Somers Middle School
- Somers High School
- Special Education
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
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<tbody>
<tr>
<td>February 13, 2024</td>
<td>Budget Planning Session (Instructional)</td>
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<tr>
<td>March 12, 2024</td>
<td>Budget Development Workshop</td>
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<tr>
<td>March 26, 2024</td>
<td>Budget Planning Session (Summary)</td>
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<tr>
<td>April 16, 2024</td>
<td>Budget Summary and Budget Adoption</td>
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<tr>
<td>May 7, 2024</td>
<td>Public Budget Hearing</td>
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<tr>
<td>May 21, 2024</td>
<td>Budget Vote and Trustee Election</td>
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