



2022-2023 Budget Discussion Board of Education Meeting January 18, 2022



Contents

- **Budget Development**
- **Revenues**
- **Non-Instructional Budget**
- **Lease Purchase**
- **Debt Service**
- **Budget History**
- **Capital Funding Methods**
- **Future Infrastructure Needs**

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

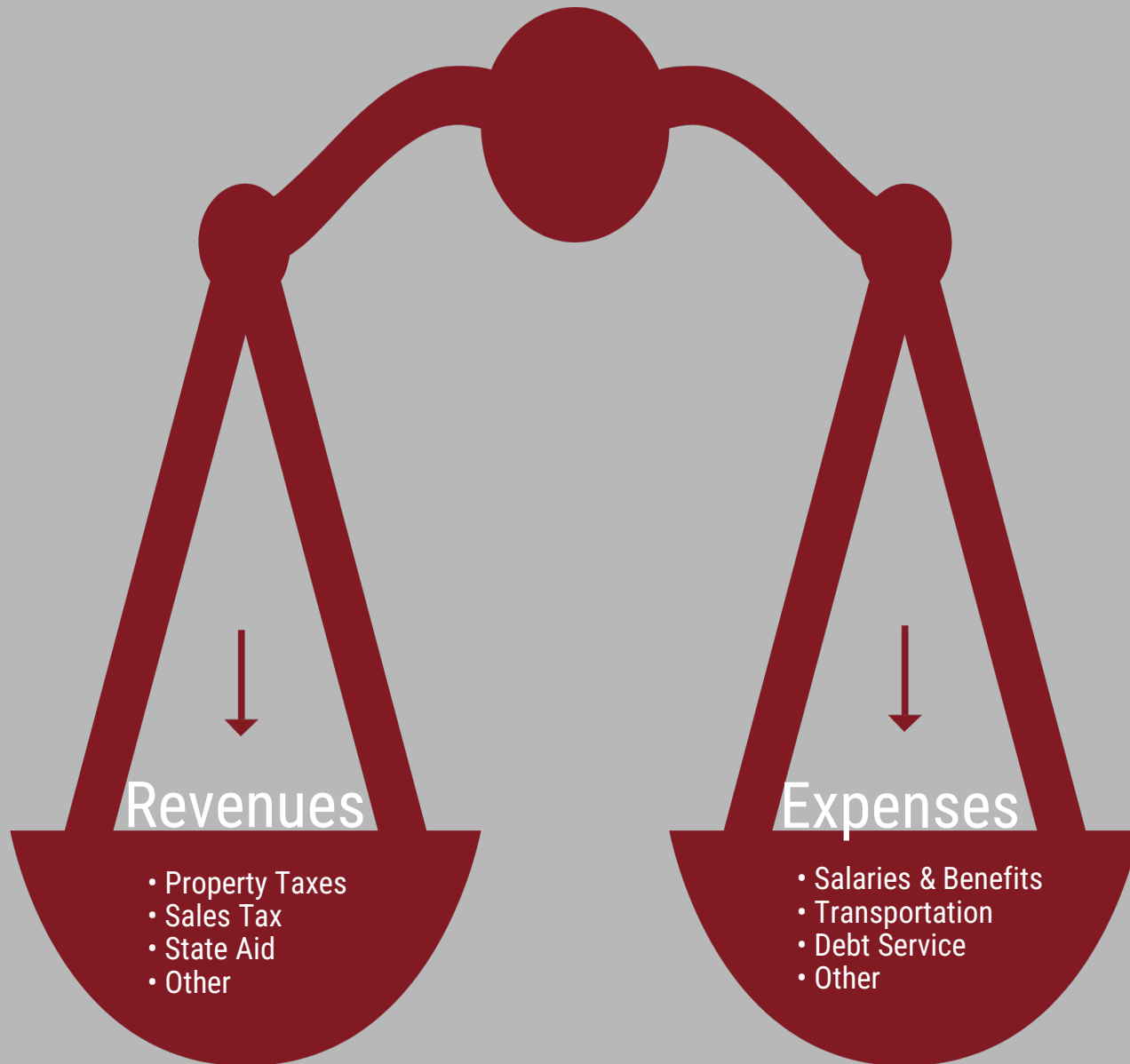
Step 5



Budget Vote

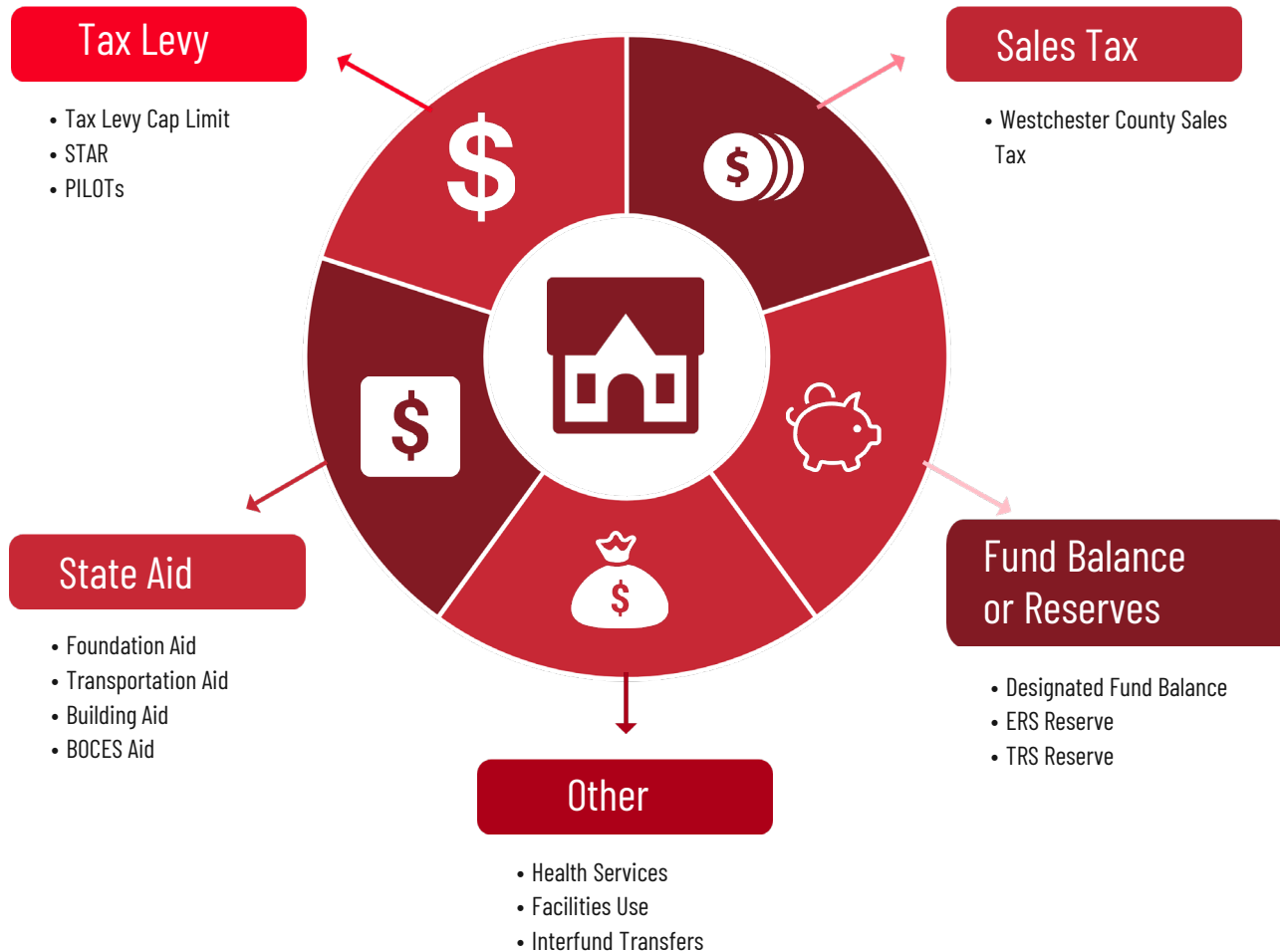
- May 17, 2022 - Budget Vote and Trustee Election

2022-2023 Annual Budget





2022-2023 Revenues





Non-Instructional Budget

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



Audit, Legal and Insurances

Service	2020-2021 Expense	2021-2022 Budget	2022-2023 Proposed
Audit, Legal	\$147,006	\$192,075	\$195,700
Insurances	\$328,142	\$351,374	\$362,377
Total	\$475,148	\$543,449	\$558,077

- **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 Supervisor of Buildings and Grounds**
 - **.5 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	2020-2021 Expense	2021-2022 Budget	2022-2023 Proposed
Equipment	\$54,422	\$24,750	\$50,150
Contractual*	\$162,179	\$193,437	\$193,860
Service Agreements**	\$97,918	\$96,728	\$106,448
Safety/Security***	\$729,764	\$808,303	\$838,820
Heating Oil	\$416,305	\$483,750	\$429,760
Electricity	\$552,009	\$649,195	\$486,897

***Contractual includes boiler cleanings for 11 boilers, septic tank cleanings, heating service repairs, service on PA system, etc. New for 2021-2022 is the cost for storing excess furniture, the return of excess furniture, and additional water testing mandates from the department of health.**

****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 2,800 students are transported daily by our transportation vendor, Royal Coach; 2,700 students in-district and 109 private/parochial students.
- Students are transported to 26 different school locations daily and buses are traveling over 685,000 miles annually.
 - ⑩ Some schools we transport to are: Jesse Kaplan, Windward, Greenburg Academy, Eagle Hill, St. Patrick's School, Hawthorne Country Day School, Wooster School, Rippowam Cisqua, Green Chimneys, etc

2021-2022 Budget	2022-2023 Proposed Budget	Variance
\$4,577,869	\$4,772,295	+\$194,426
56 buses/vans	56 buses/vans	



Largest Benefits

- **NYS TRS**
 - **Employer contribution rate announced range of 10.00%-10.50% which will be an increase from the current rate of 9.80%.**
- **NYS ERS**
 - **Employer contribution composite rate is estimated to decrease from 16.20% to 11.60%.**
- **Empire Plan (NYSHIP) for Instructional Staff**
 - **The plan year runs from January 1st through December 31st.**
 - **Estimating a rate increase of 6.5% for 2023.**
- **HB Consortium Plan for All Other Staff**
 - **The plan year runs from July 1st through June 30th.**
 - **Rate increase of 6.0% for the 2022-2023 school year.**



Largest Benefits (Cont'd.)

	2020-2021 Expense	2021-2022 Budget	2022-2023 Proposed	\$\$\$ Variance
NYS Employees Retirement System	\$1,105,666	\$1,328,024	\$936,235	-\$391,789
NYS Teachers Retirement System	\$3,854,605	\$3,965,368	\$4,354,219	+\$388,851
Social Security	\$3,614,653	\$3,769,942	\$3,857,392	+\$87,450
Health Insurance including Medicare and Buy-Out Payments	\$12,168,743	\$12,832,409	\$13,858,710	+\$1,026,301
All Other Benefits (Unemployment, Workers Comp., Dental, Life, Vision, etc.)	\$1,111,014	\$1,511,991	\$1,216,376	-\$295,615
Total	\$21,854,681	\$23,407,734	\$24,222,932	+\$815,198



Lease Purchase

	2019-2020 Expense	2020-2021 Expense	2021-2022 Budgeted	2022-2023 Proposed
Lease Purchase	\$606,235	\$616,544	\$620,434	\$765,001

- **2022-2023**
 - **Instructional Devices**
 - Tablets, iPads, Laptops, Displays
 - **Infrastructure Upgrades**
 - Servers
 - NOC (Network Operation Center)
 - MDF (Main Distribution Frame) Refresh
- **Future Infrastructure Upgrades**
 - Firewall
 - Access Points
 - IDF (Intermediate Distribution Frame) Refresh



Debt Service 2021-2022 and Beyond

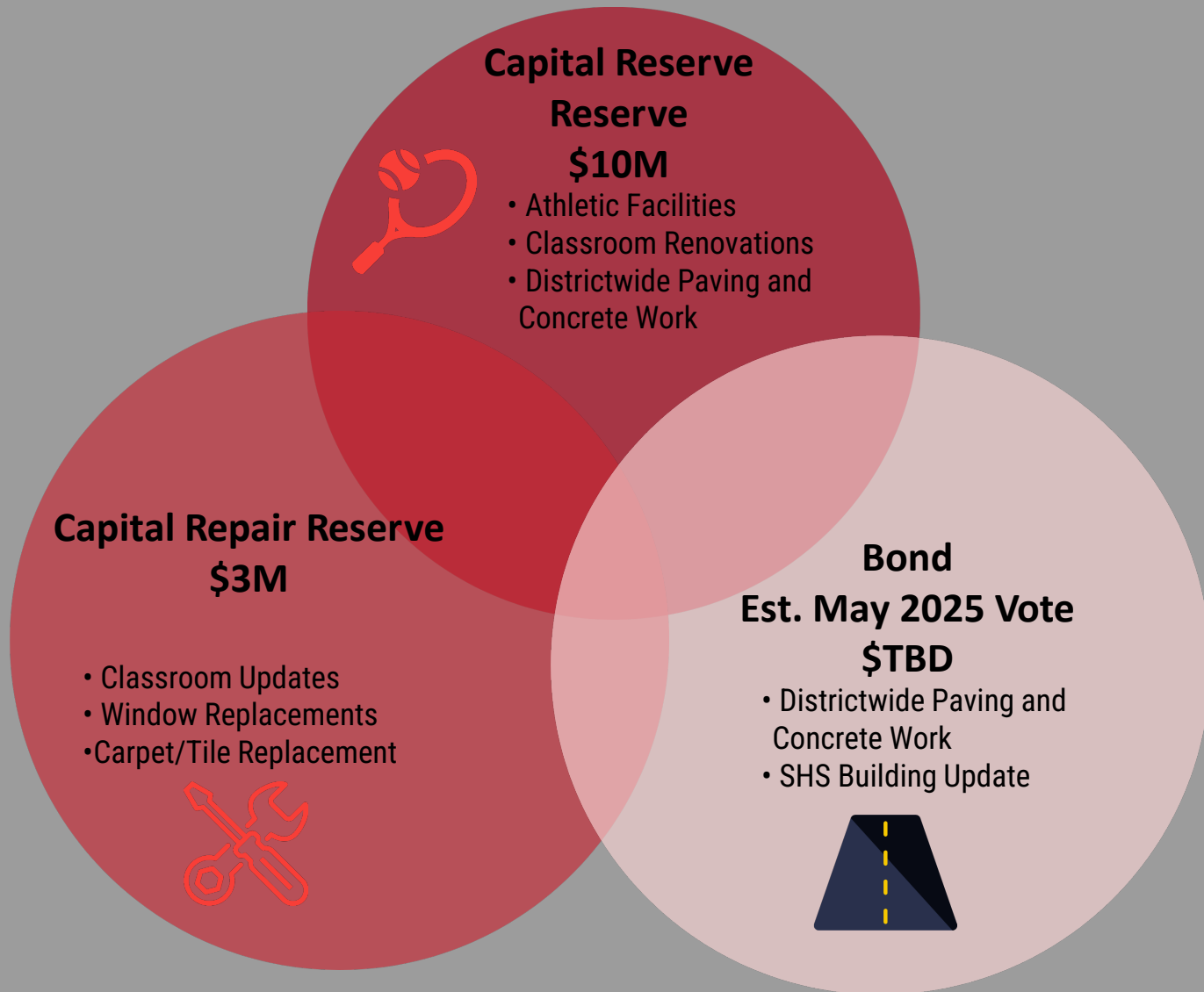
Debt Issued	2021-2022	2022-2023	2023-2024	2024-2025
2006-2009 Building Project	\$3,362,094	\$3,379,444	\$3,378,844	\$3,398,800
\$13.6M Building Project	\$887,926	\$889,300	\$884,550	\$888,550
\$10.7M Safety & Security Project	\$564,188	\$562,528	\$563,778	\$564,028
\$8.9M Energy Performance Contract		Est. \$375,000	Est. \$750,000	Est. \$750,000
Totals	\$4,814,208	Est. \$5,206,272	Est. \$5,577,172	Est. \$5,601,378



Budget History

Year	Budget	B to B Change	Tax Rate % Increase	Assessments	CPI Figure	Dollars Raised via CPI or \$ Change in Tax Levy
2021-22	\$97,483,143	2.98%	1.81%	478,764,547	1.23%	\$1,576,203
2020-21	\$94,658,222	1.05%	1.63%	478,020,792	1.81%	\$1,345,220
2019-20	\$93,677,220	2.65%	2.51%	477,821,337	2.44%	\$2,037,808
2018-19	\$91,257,500	3.31%	1.84%	477,380,603	2.13%	\$1,747,595
2017-18	\$88,330,309	1.64%	1.31%	475,144,531	1.26%	\$1,318,504
Average		2.33%	1.82%	477,426,362		

Capital Funding Methods





Future Infrastructure Needs - Capital Reserve Fund

The voters will be asked via a separate proposition on the ballot, to establish and authorize the transfer of year-end funds to a Capital Reserve Fund to offset the cost of future infrastructure needs.

The Capital Reserve would be set with a limit of \$10,000,000 with a probable term of 10 years.



Upcoming BOE Meeting Dates and Budget Topics

Feb. 15, 2022	Budget Planning Session (Instructional)
March 1, 2022	Budget Planning Session (Combined)
March 15, 2022	Budget Planning Session (Summary)
April 19, 2022	Budget Summary and Budget Adoption
May 3, 2022	Public Budget Hearing
May 17, 2022	Budget Vote and Trustee Election



Questions?

