

Mohonasen



2021-2022 Budget Update

March 8, 2021
Board of Education Meeting

General Support,
BOCES and Employee Benefits



Budget Updates

- *Tax Levy Calculation*
 - *Submitted as 1.10%*
- *Federal Stimulus Money*
- *State Budget due April 1st*





General Support - Staffing

- *Superintendent*
- *Assistant Superintendent for Business*
- *Treasurer*
- *Internal Auditor (stipend)*
- *Clerical*
 - *Secretary to Superintendent and Assistant Superintendent for Business*
 - *Benefits Administrator*
 - *1.5 Payroll Clerks*
 - *1.5 Accounts Payable Clerks*





General Support - Detail

<u>Expenditures</u>	<u>Acct</u>	<u>Budget</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	<u>Incr./Decr.</u>
Board of Education	A1010	\$ 29,750	\$ 29,750	\$ -
District Clerk	A1040	\$ 4,500	\$ 4,500	\$ -
District Meeting	A1060	\$ 3,000	\$ 3,000	\$ -
Chief School Administrator	A1240	\$ 212,000	\$ 212,000	\$ -
Business Administration	A1310	\$ 499,500	\$ 501,500	\$ 2,000
Auditing	A1320	\$ 33,000	\$ 34,100	\$ 1,100
Treasurer	A1325	\$ 2,925	\$ 2,925	\$ -
Tax Collector	A1330	\$ 8,000	\$ 8,000	\$ -
Fiscal Agent Fees	A1380	\$ 3,000	\$ 3,000	\$ -
Legal	A1420	\$ 55,750	\$ 55,750	\$ -
Central Printing & Mailing	A1670	\$ 32,200	\$ 33,200	\$ 1,000
Central Data Processing	A1680	\$ 14,500	\$ 14,500	\$ -
		\$ 898,125	\$ 902,225	\$ 4,100





General Support - Detail

<u>Expenditures</u>	<u>Acct</u>	<u>Budget</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	<u>Incr./Decr.</u>
Unallocated Insurance	A1910	\$ 200,000	\$ 210,000	\$ 10,000
School Association Dues	A1920	\$ 2,500	\$ 2,500	\$ -
Assessments School Property	A1950	\$ 30,000	\$ 30,000	\$ -
Refund Real Property Taxes	A1964	\$ -	\$ -	\$ -
Unclassified	A1989	\$ 75,000	\$ 75,000	\$ -
<u>Community Services</u>				
Census	A8070	\$ 2,500	\$ 2,500	\$ -
		\$ 310,000	\$ 320,000	
		Subtotal Increase/Decrease		\$ 10,000





BOCES - Overview

- BOCES was created by the NYS Legislature in 1948 to encourage school districts to pool and share resources
- Component school districts receive BOCES aid from the state to encourage them to share resources and to obtain economies of scale
- The 2021-22 BOCES aid ratio is 70.3 percent
- Actual aid for a particular “Coser” (co-operative service) can range from 30-65 percent
- What is our overall BOCES aid percentage?
 - Historically the actual aid we receive back on our expenses is approximately 52-55 percent



BOCES - Detail

<u>Expenditures</u>	<u>Acct</u>	<u>Budget 2020-21</u>	<u>Proposed 2021-22</u>	<u>Incr./Decr.</u>
Board of Education	A1010	\$ 2,000	\$ 2,000	\$ -
Public Information	A1480	\$ 226,500	\$ 211,500	\$ (15,000)
Operations of Plant	A1620	\$ 3,300	\$ 3,500	\$ 200
Central Data Processing	A1680	\$ 290,000	\$ 300,000	\$ 10,000
Admin and Capital	A1981	\$ 330,000	\$ 330,000	\$ -
Supervision	A2020	\$ 31,500	\$ 35,000	\$ 3,500
Regional Planning	A2060	\$ 295,000	\$ 300,000	\$ 5,000
Inservice Education	A2070	\$ 40,000	\$ 40,000	\$ -
Teaching - Reg. School	A2110	\$ 40,000	\$ 40,000	\$ -
Prog - Students w/ Disabilites	A2250	\$ 900,000	\$ 900,000	\$ -
Vocational Education	A2280	\$ 1,000,000	\$ 1,025,000	\$ 25,000
Summer School	A2320	\$ 90,000	\$ 90,000	\$ -
Adult Education	A2330	\$ 10,000	\$ 10,000	\$ -
Instructional Media	A2610	\$ 140,000	\$ 140,000	\$ -
Computer Asst. Instruction	A2630	\$ 310,000	\$ 400,000	\$ 90,000
		\$ 3,708,300	\$ 3,827,000	
		Subtotal Increase/Decrease		\$ 118,700





Employee Benefits - Overview

- Health Insurance (*Contractual*)
- Life and Disability Insurance (*Contractual*)
- Teachers' Retirement (TRS) (*State Mandate*)
 - ✓ 9.80 percent (increased from 9.53 percent in 20-21)
- Employees' Retirement (ERS) (*State Mandate*)
 - ✓ 16.2 percent (increased from 14.6 percent in 20-21)
- Workers Compensation (*State Mandate*)
- Unemployment (*State Mandate*)





Health Insurance

- Medical Plans
 - *Blue Shield* – 0%
 - *CDPHP* – 3.25%
 - *MVP* – 1.8%
- Prescription Coverage
 - *Express Scripts (ESI)* – 0%
- Dental
 - *Blue Shield* – 0%





Employee Benefits

<u>ACCOUNT DESCRIPTION</u>		<u>Budget</u> <u>2020-21</u>	<u>Proposed</u> <u>2021-22</u>	<u>Incr./Decr.</u>
Employees Retirement	A9010	\$ 800,000	\$ 900,000	\$ 100,000
Teachers Retirement	A9020	\$ 2,050,000	\$ 2,150,000	\$ 100,000
Social Security	A9030	\$ 2,075,000	\$ 2,125,000	\$ 50,000
Workers Compensation	A9040	\$ 440,000	\$ 420,000	\$ (20,000)
Life Insurance	A9045	\$ 70,000	\$ 70,000	\$ -
Unemployment	A9050	\$ 100,000	\$ 100,000	\$ -
Disability	A9055	\$ 12,000	\$ 12,000	\$ -
Health Insurance	A9060	\$ 7,800,000	\$ 7,850,000	\$ 50,000
*Post Employee Benefits	A9089	\$ 485,000	\$ 85,000	\$ (400,000)
		\$ 13,832,000	\$ 13,712,000	
		Subtotal Increase/Decrease		\$ (120,000)

*includes retirement incentive payments





Board of Education Vacancies

- Three (3) “at large” seats
- Three-year terms
- At least **25** signatures required on petition
- Petitions are currently available in District Office
- Petitions are due back to the District by Monday, April 19th at 5 p.m.





Next Steps

- **Upcoming BOE Meetings:**
 - **March 22, 2021, 7:00 p.m.**
 - ✓ Operations, Transportation, Instruction and Revenue
- **April 12, 2021: Adoption of Budget**
- **May 10, 2021 Budget Hearing and Meet the Candidates**
- **May 18, 2021: Annual Budget Vote & BOE Election**





Questions and Discussion

