

Mohonasen



# 2023-2024 Budget Update

*February 27, 2023  
Board of Education Meeting*

*General Support,  
BOCES and Employee Benefits*



## Budget Updates

- Tax Levy Calculation
  - *Final Submitted Calculation is 2.36%*
  - *Original calculation estimate 2.38%*
- State Budget Due April 1st
  - *Anticipating full funding of Foundation Aid*
  - *February 2023 Database increased projected Foundation Aid an additional \$95,000 (from \$4.585 million to \$4.680 million)*





## General Support - Staffing

- *Superintendent*
- *Assistant Superintendent for Business*
- *Treasurer*
- *Internal Auditor (stipend)*
- *Copy Clerk*
- *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>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	<u>Incr./Decr.</u>
Board of Education	A1010	\$ 31,000	\$ 31,500	\$ 500
District Clerk	A1040	\$ 4,500	\$ 4,500	\$ -
District Meeting	A1060	\$ 3,000	\$ 3,000	\$ -
Chief School Administrator	A1240	\$ 215,500	\$ 222,000	\$ 6,500
Business Administration	A1310	\$ 515,500	\$ 538,000	\$ 22,500
Auditing	A1320	\$ 34,300	\$ 35,500	\$ 1,200
Treasurer	A1325	\$ 2,925	\$ 2,925	\$ -
Tax Collector	A1330	\$ 8,000	\$ 8,000	\$ -
Fiscal Agent Fees	A1380	\$ 3,000	\$ 3,000	\$ -
Legal	A1420	\$ 56,000	\$ 51,000	\$ (5,000)
Central Printing & Mailing	A1670	\$ 34,200	\$ 34,200	\$ -
Central Data Processing	A1680	\$ 15,000	\$ 15,000	\$ -
		<b>\$ 922,925</b>	<b>\$ 948,625</b>	<b>\$ 25,700</b>





## General Support - Detail

<u>Expenditures</u>	<u>Acct</u>	<u>Budget</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	<u>Incr./Decr.</u>
Unallocated Insurance	A1910	\$ 220,000	\$ 230,000	\$ 10,000
School Association Dues	A1920	\$ 2,500	\$ 3,000	\$ 500
Assessments School Property	A1950	\$ 30,000	\$ 30,000	\$ -
Refund Real Property Taxes	A1964	\$ -	\$ -	\$ -
Unclassified	A1989	\$ 75,000	\$ 75,000	\$ -
<b><u>Community Services</u></b>				
Census	A8070	\$ 2,700	\$ 2,750	\$ 50
		\$ 330,200	\$ 340,750	
		<b>Subtotal Increase/Decrease</b>		<b>\$ 10,550</b>





## 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 2023-24 BOCES aid ratio is 73.1%. It was 65.3% in 2018-19.
- Actual aid for a particular “Coser” (cooperative 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 2022-23</u>	<u>Proposed 2023-24</u>	<u>Incr./Decr.</u>
Board of Education	A1010	\$ 2,000	\$ 2,000	\$ -
Public Information	A1480	\$ 220,000	\$ 220,000	\$ -
Operations of Plant	A1620	\$ 3,500	\$ 3,500	\$ -
Central Data Processing	A1680	\$ 315,000	\$ 375,000	\$ 60,000
Admin and Capital	A1981	\$ 330,000	\$ 340,000	\$ 10,000
Supervision	A2020	\$ 37,000	\$ 40,000	\$ 3,000
Regional Planning	A2060	\$ 325,000	\$ 340,000	\$ 15,000
Inservice Education	A2070	\$ 50,000	\$ 75,000	\$ 25,000
Teaching - Reg. School	A2110	\$ 42,000	\$ 45,000	\$ 3,000
Prog - Students w/ Disabilites	A2250	\$ 1,350,000	\$ 1,550,000	\$ 200,000
Vocational Education	A2280	\$ 1,100,000	\$ 1,125,000	\$ 25,000
Adult Education	A2330	\$ 10,000	\$ 10,000	\$ -
Instructional Media	A2610	\$ 145,000	\$ 135,000	\$ (10,000)
Computer Asst. Instruction	A2630	\$ 450,000	\$ 500,000	\$ 50,000
		\$ 4,379,500	\$ 4,760,500	
		<b>Subtotal Increase/Decrease</b>		<b>\$ 381,000</b>





## Employee Benefits - Overview

- Health Insurance (*Contractual*)
- Life and Disability Insurance (*Contractual*)
- Teachers' Retirement (TRS) (*State Mandate*)
  - ✓ 9.76% (decreased from 10.29% in 22-23)
- Employees' Retirement (ERS) (*State Mandate*)
  - ✓ 13.1% (increased from 11.6% in 22-23)
- Workers Compensation (*State Mandate*)
- Unemployment (*State Mandate*)







## Health Insurance

- Medical Plans
  - *Blue Shield* – 7.00%
  - *CDPHP* – 9.80%
  - *MVP* – 5.62%
- Prescription Coverage
  - *Express Scripts (ESI)* – 0.00%
- Dental
  - *Blue Shield* – 10.00%





## Employee Benefits

<u>ACCOUNT DESCRIPTION</u>		<u>Budget</u> <u>2022-23</u>	<u>Proposed</u> <u>2023-24</u>	<u>Incr./Decr.</u>
Employees Retirement	A9010	\$ 700,000	\$ 750,000	\$ 50,000
Teachers Retirement	A9020	\$ 2,500,000	\$ 2,450,000	\$ (50,000)
Social Security	A9030	\$ 2,300,000	\$ 2,375,000	\$ 75,000
Workers Compensation	A9040	\$ 420,000	\$ 420,000	\$ -
Life Insurance	A9045	\$ 70,000	\$ 70,000	\$ -
Unemployment	A9050	\$ 100,000	\$ 100,000	\$ -
Disability	A9055	\$ 12,000	\$ 12,000	\$ -
Health Insurance	A9060	\$ 8,325,000	\$ 8,750,000	\$ 425,000
*Post Employee Benefits	A9089	\$ 100,000	\$ 175,000	\$ 75,000
		<b>\$ 14,527,000</b>	<b>\$ 15,102,000</b>	
		<b>Subtotal Increase/Decrease</b>		<b>\$ 575,000</b>

\*includes retirement incentive payments





## Board of Education Vacancies

- Two (2) “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 17th at 5 p.m.



## Next Steps

- **Upcoming BOE Meetings:**
  - **March 13, 2023**
    - ✓ Operations, Transportation, Instruction and Revenue
- **March 27, 2027: Adoption of Budget**
- **May 8, 2023 Budget Hearing and Meet the Candidates**
- **May 16, 2023: Annual Budget Vote & BOE Election**





## Questions and Discussion

