

# **GENERAL SUPPORT**

## **2019-20 PRELIMINARY BUDGET**

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- ◆ **BOARD OF EDUCATION, DISTRICT CLERK AND DISTRICT MEETING**
- ◆ **CENTRAL ADMINISTRATION**
- ◆ **BUSINESS ADMINISTRATION AND FINANCE**
- ◆ **LEGAL, PERSONNEL AND PUBLIC INFORMATION SERVICES**
- ◆ **OPERATIONS AND MAINTENANCE**
- ◆ **CONTRACTUAL ADMINISTRATIVE EXPENSE**

**PELHAM UNION FREE SCHOOL DISTRICT**

## 2019-20 PRELIMINARY BUDGET ANALYSIS

	2017-18 Actual Expend	2018-19 Adopted Budget	2018-19 Estimated Expenditures	2019-20 Proposed Budget	Budget to Budget		Budget to Est Exp		Explanation	
					Increase (Decrease)		Increase (Decrease)			
					\$	%	\$	%		
BOARD OF EDUCATION & DISTRICT MEETING (ANNUAL BUDGET VOTE)										
<u>Board of Education</u>										
1010.165.	Clerical P/T	2,315	1,500	2,200	2,000	500	33.3%	(200)	-9.1%	Administrative support for District Clerk during budget vote
1010.400.	Contractual	51,697	51,500	78,500	46,090	(5,410)	-10.5%	(32,410)	-41.3%	Graphic design services; BOE consultants; video for meetings; training <i>18-19 Est. Expenditures include strategic planning consultant (\$29k)</i>
1010.450.	Supplies & Materials	3,223	3,500	2,000	2,500	(1,000)	-28.6%	500	25.0%	Printing & communications with public, including budget brochure
1010.490	BOCES Services	10,661	10,981	10,711	11,032	51	0.5%	321	3.0%	Board Docs (see also BOCES section of Budget Book)
<u>District Clerk</u>										
1040.160	District Clerk-Stipend	0	12,559	12,433	12,000	(559)	-4.5%	(433)	-3.5%	Stipend for District Clerk (Prior to the 2018-19 Budget, this stipend was accounted for in the 1240.160 code)
<u>District Meeting (Annual Budget Vote)</u>										
1060.400.	Contractual Expense	9,624	12,000	10,000	12,000	-	0.0%	2,000	20.0%	Voting machine rentals, contracted day workers for vote, advertising
1060.450.	Supplies & Materials	0	500	0	500	-	0.0%	500	n/a	Paper supplies-vote
TOTAL - BOE & DISTRICT MEETING		77,520	92,540	115,844	86,122	(6,418)	-6.9%	(29,722)	-25.7%	

The District is governed by a seven member Board of Education which performs the leadership and policy making function of the District. The major expenditures in these budget lines are for:

- communication with the public, including publication and mailing of newsletters, production of the budget brochure and broadcast of Board meetings.
- costs associated with the District budget vote and election such as stipends for the Board of Registrars and Inspectors of election, supplies & materials for register books, ballots and rental of voting machines.
- stipend for the District Clerk
- consultants for District-wide initiatives

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CENTRAL ADMINISTRATION										
1240.150	Superintendent's Salary	263,243	240,000	251,325	251,348	11,348	4.7%	23	0.0%	Salary for District Superintendent <i>Budget reflects vacation buyout not previously budgeted</i>
1240.160	Clerical Salaries	229,089	195,101	194,901	193,406	(1,695)	-0.9%	(1,495)	-0.8%	Secretaries to Superint. & Asst Super CIP; Cental Office Secretary <i>District experienced turnover in the Secretary to Superintendent position in summer 2018</i>
1240.400.	Contractual Expense	18,266	14,500	17,544	16,200	1,700	11.7%	(1,344)	-7.7%	Communication expenses, meeting expenses, etc. <i>2018-19 Estimated Expenditures &amp; 2019-20 Proposed Budget include close captioning, as offset by reductions in other areas</i>
1240.450.	Supplies & Materials	2,103	5,000	4,844	3,000	(2,000)	-40.0%	(1,844)	-38.1%	Office supplies, postage, paper, etc.
TOTAL - CENTRAL ADMINISTRATION		512,701	454,601	468,614	463,954	9,353	2.1%	(4,660)	-1.0%	

These codes include the salaries for the Superintendent and certain administrative staff within the Central Office, as well as contractual office expenditures.

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BUSINESS ADMINISTRATION & FINANCE										
1310.150.	Ass't Sup't for Business	192,468	190,000	198,242	198,242	8,242	4.3%	-	0.0%	Salary for Assistant Superintendent for Business <i>Budget reflects vacation buyout not previously budgeted</i>
1310.160.	Clerical Salaries	451,818	451,437	458,437	465,728	14,291	3.2%	7,291	1.6%	Business Office staff salaries
1310.400.	Contractual Expense	63,088	33,565	32,000	33,565	-	0.0%	1,565	4.9%	ACA compliance, postage, bid fees, conferences, memberships, etc. <i>17-18 Estimated Expenditures includes non-recurring bond refunding costs (\$28k)</i>
1310.450.	Supplies & Materials	7,591	0	16,916	11,000	(2,000)	-15.4%	(5,916)	-35.0%	Office supplies, paper, check stock, etc. <i>18-19 Est. Expenditures include one-time purchases (scanners)</i>
<u>Auditing</u>										
1320.400.	Contractual Expense	68,250	74,750	70,000	67,560	(7,190)	-9.6%	(2,440)	-3.5%	External, internal and claims audit services, financial advisor fees & fixed asset management fee <i>Budget decrease reflects reduced external audit contract as a result of recent RFP</i>
TOTAL - BUSINESS ADMIN. & FINANCE		783,215	762,752	775,595	776,095	13,343	1.7%	500	0.1%	

These codes include the salaries for staff in the Business Office. The Business Office oversees the financial operations of the District including contracts, payroll & employee benefits, insurance, human resources related to non-certificated staff, transportation, the child nutrition program, accounts receivable and payable, compliance reporting, audits (external, internal, claims, OSC) and annual reporting to NYS (ST-3).

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LEGAL, PERSONNEL & PUBLIC INFORMATION & SERVICES										
<u>Legal</u>										
1420.400.	Contractual Expense	132,027	150,000	150,000	165,000	15,000	10.0%	15,000	10.0%	See 1420.400 note below <i>19-20 Budget based on average expenditures over past 3 years with some allowance for upcoming teacher contract negotiations</i>
<u>Personnel</u>										
1430.150.	Asst. Sup't Inst./Personnel	117,914	117,914	122,652	123,608	5,694	4.8%	956	0.8%	60% of Assistant Superintendent for CIP salary (see also 2020.150) <i>Budget reflects vacation buyout not previously budgeted</i>
1430.158.	Exempt Employee Salary Ad	0	18,692	0	26,172	7,480	40.0%	26,172	n/a	Estimated salary increases for exempt employees (final salary adjustments to be determined at discretion of BOE) <i>Increase reflects estimate for all exempt employees; 2018-19 budget excluded certain positions newly filled at that time</i>
1430.165.	Clerical/Data Analyst	85,590	85,590	87,715	87,765	2,175	2.5%	50	0.1%	Salary for District Data Analyst
1430.200.	Equipment	489	500	250	500	-	0.0%	250	100.0%	Small equipment purchases
1430.400.	Contractual Expense	5,727	6,000	45,775	6,000	-	0.0%	(39,775)	-86.9%	Advertising/hiring costs for personnel <i>2018-19 Est. Expenditures include search for Assistant Superintendent for PPS (\$39k)</i>
1430.450.	Supplies & Materials	2,927	2,500	2,500	2,500	-	0.0%	-	0.0%	Office supplies, postage, paper
TOTAL - PERSONNEL		212,647	231,196	258,892	246,545	15,349	6.6%	(12,347)	-4.8%	
PUBLIC INFORMATION & SERVICES										
1480.160	Public Info.-Non Instr Salary	70,989	70,380	81,077	78,077	7,697	10.9%	(3,000)	-3.7%	Salary for Public Relations Assistant <i>2018-19 reflects non-recurring expense (\$3k) and addition of photography stipend (\$5k-formerly in A1010.400.00.0000)</i>
TOTAL LEGAL, PERSONNEL & PUBLIC INF		415,663	451,576	489,969	489,622	38,046	8.4%	(347)	-0.1%	

**1420.400.     Legal-Contractual Expense**

Matters necessitating the use of legal counsel include employee contractual relations; labor relations with four collective bargaining associations; statutory & regulatory compliance; Freedom of Information Law (FOIL) requests; student issues (health, welfare, safety, rights, discipline, disabilities, etc.); vendor contract negotiations; tax certiorari proceedings; and capital project work.

**1430 Codes     Personnel**

The Personnel codes include a portion of the salary for the Assistant Superintendent for Curriculum, Instruction & Personnel (CIP), as well as the salary for the Data Analyst. The Assistant Superintendent for CIP oversees the human resource function for certificated staff. The Data Analyst maintains the data warehouse for student academic information and submits all mandated reports to government agencies.

**1480 Code     Public Information**

This code includes the salary for the Public Relations Assistant.

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OPERATIONS & MAINTENANCE										
1620.160.	Custodial & Maintenance	1,941,303	1,988,970	2,027,394	2,065,331	76,361	3.8%	37,937	1.9%	Salaries-Director of Facilities & CSEA Building Services Unit <i>Note: 2019-20 budget effectively includes two years of contractual increase since negotiations were ongoing during 2018-19 budget development</i>
1620.162.	Extra Summer Help	62,714	72,500	69,464	72,500	-	0.0%	3,036	4.4%	Temporary hourly summer help
1620.165.	Substitute Coverage	91,945	101,500	80,000	90,000	(11,500)	-11.3%	10,000	12.5%	CSEA Building Services Unit overtime & out of title pay <i>Budget reduction reflects recent historical experience</i>
1620.166.	School Related/Emergency	224,767	235,000	150,000	188,000	(47,000)	-20.0%	38,000	25.3%	Overtime for extra duty, school related events & weather-related coverage <i>Budget reduction reflects recent historical experience, with an allowance for completing small summer projects</i>
1620.201.	Grounds Equipment	20,100	0	0	20,000	20,000	n/a	20,000	n/a	Replacement of aged equipment
1620.202	Tools & Equipment	12,294	45,800	45,800	13,300	(32,500)	-71.0%	(32,500)	-71.0%	Power tools, hand tools & small equipment <i>18-19 budget included \$32,500 for vehicle to replace 2000 van</i>
1620.203.	Mechanical Equipment	6,106	54,200	84,303	54,200	-	0.0%	(30,103)	-35.7%	Major equipment for HVAC, plumbing & electrical repairs <i>2018-19 includes purchase of floor scrubbing equipment</i>
1620.421.	Fuel	280,139	495,000	325,000	495,000	-	0.0%	170,000	52.3%	Oil & gas (area of budget contingency)
1620.422.	Light & Power	512,147	528,000	550,000	590,000	62,000	11.7%	40,000	7.3%	Electric service
1620.423.	Water Service	95,652	130,000	100,000	115,000	(15,000)	-11.5%	15,000	15.0%	Water service
1620.424.	Telephone Service	21,879	28,000	27,000	28,000	-	0.0%	1,000	3.7%	Phone service
1620.440.	Professional & Consult Svc	228,950	83,305	135,750	80,125	(3,180)	-3.8%	(55,625)	-41.0%	Architects/Engineers/Landscape Architects/Masonry & Roof Consultants <i>18-19 Estimated Expenditures include non-recurring costs related to small capital project work</i>
1620.441.	Contract Services	238,801	394,632	350,000	345,332	(49,300)	-12.5%	(4,668)	-1.3%	Ongoing annual/other contracts-see detail of code in Appendix <i>Budget reduction reflects recent historical spending patterns and re-negotiated contracts</i>
1620.442.	Building & Equip Repair	905,811	965,186	850,000	829,300	(135,886)	-14.1%	(20,700)	-2.4%	See detail of code in Appendix <i>Budget reduction reflects elimination of most small facilities project work funded through operating budget (\$94,000) and other expected budgetary savings</i>
1620.443.	Grounds Service & Repair	223,764	167,825	120,000	98,600	(69,225)	-41.2%	(21,400)	-17.8%	Maintenance & repair of outdoor spaces--see detail in Appendix <i>Budget decrease reflects reduced expected costs for tree work, sod replacement and irrigation service based on recent historical experience</i> <i>17-18 Estimated Expenditures includes tree work encumbered from prior year (\$68k) and installation of ball netting at Glover Field (\$28k)</i>
1620.444.	Uniforms/CSEA Contractua	19,593	21,550	17,500	21,550	-	0.0%	4,050	23.1%	Uniform purchases & contractually required expense reimbursements
1620.446.	Training & Education	555	5,500	985	2,750	(2,750)	-50.0%	1,765	179.2%	Computer/asbestos/safety&security workshops & training
1620.447	Property Lease	0	60,000	60,000	265,000	205,000	341.7%	205,000	341.7%	Reflects cost for leasing administrative office space
1620.451.	Custodial Supplies	94,819	131,590	135,000	131,590	-	0.0%	(3,410)	-2.5%	Custodial supplies for maintenance of buildings
1620.452.	Grounds Supplies	23,597	47,005	27,500	47,000	(5)	0.0%	19,500	70.9%	Athletic fields/playground maintenance supplies
1620.453.	Maintenance Supplies	195,206	181,500	185,000	181,500	-	0.0%	(3,500)	-1.9%	Material & supplies for repairs done in-house (electical,plumbing,lighting,etc)
1620.455.	Vehicle & Equipment Fuel	6,299	11,000	8,000	9,000	(2,000)	-18.2%	1,000	12.5%	Fuel for vehicles & gas powered equipment
TOTAL-OPERATIONS & MAINTENANCE		5,206,441	5,748,063	5,348,696	5,743,078	(4,985)	-0.1%	394,382	7.4%	

See additional detail of all 1620.200 and 1620.400 codes in Appendix.

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CONTRACTUAL EXP.-ADMINISTRATIVE		-								
1910.400.	Unallocated Insurance	286,963	301,350	297,045	319,325	17,975	6.0%	22,280	7.5%	See note below for insurance coverage <b>Budget reflects estimated 7.5% increase over 18-19 actual</b>
1920.400.	School Association Dues	21,915	20,000	20,000	20,000	-	0.0%	-	0.0%	Membership in national, NYS & local school associations
1950.400.	Assessments-Sewer Taxes	54,100	61,000	60,000	61,000	-	0.0%	1,000	1.7%	Sewer taxes to Town of Pelham
1964.400.	Refund - Real PropTaxes	77,507	0	4,226	0	-	n/a	(4,226)	n/a	Tax certiorari settlements; code not budgeted as reserves are held to meet such payments
1981.490.	BOCES Admin Charges	249,515	287,051	287,051	339,409	52,358	18.2%	52,358	18.2%	Annual administrative fee to BOCES; see note below & BOCES section of Budget Book
TOTAL CONTRACTUAL EXP.-ADMINISTRATIVE		690,000	669,401	669,069	739,734	70,333	10.5%	70,665	10.6%	

**1910.400**      **Unallocated Insurance**  
Code includes policy premiums for items such as multi-peril liability; BOE legal liability; umbrella; automobile; boiler; computers; and student accident insurance.

**1981.490.**      **BOCES Admin Charges**  
The Board of Cooperative Education Services (BOCES) serves to share educational and administrative services among almost 40 area school districts in a cost efficient manner. Component school districts contribute an annual administrative fee for participation.