

2024-2025
BUDGET WORKSHOP

ADMINISTRATIVE AND CAPITAL
BUDGETS

March 5, 2024



Develop and ensure a budget that is:

- **Fiscally Sound**-not excessive for tax-payers
- **Flexible**-provides for flexibility within budget codes
- **Foolproof**-provides for emergencies should they occur; and that
- **Flows**-has enough cash flow available should State Aid be withheld.

Administrative Budget Departments

- ✓ Board of Education
- ✓ District Clerk
- ✓ District Meeting
- ✓ Chief School Administrator
- ✓ Business Administration
- ✓ Auditing
- ✓ Treasurer
- ✓ Tax Collector
- ✓ Purchasing
- ✓ Fiscal Agent
- ✓ Legal
- ✓ Personnel
- ✓ Records Management
- ✓ Security
- ✓ Central Storeroom
- ✓ Central Mailing
- ✓ Central Printing
- ✓ Central Data Processing
- ✓ School Association Dues
- ✓ Assessments on School Property
- ✓ Boces Administrative Costs
- ✓ Curriculum Development & Supervision
- ✓ Supervision Special Programs
- ✓ Supervision Regular School
- ✓ In Service Training

ADMINISTRATIVE BUDGET SUMMARY

	Proposed Budget 2024-2025	Current Budget 2023-2024	Budget 2022-2023
Salaries	4,622,342	4,584,115	4,502,115
Equipment	73,000	60,000	60,000
Contractual	1,528,280	1,351,030	1,150,730
Boces	4,111,067	4,072,682	3,422,705
Supplies	<u>200,100</u>	<u>192,800</u>	<u>131,800</u>
Total	10,534,789	10,260,627	9,267,350

ADMINISTRATIVE BUDGET LINE ITEM

	Proposed Budget 2024-2025	Current Budget 2023-24	Dollar Change
Board of Education	9,500	6,500	3,000
District Clerk	6,094	4,800	1,294
District Meeting	29,300	24,300	5,000
Chief School Administrator	556,055	533,230	22,825
Business Administration	638,710	752,945	(114,234)
Auditing	90,000	85,000	5,000

ADMINISTRATIVE BUDGET LINE ITEM

	Dollar Change	Rationale
Board of Education	3,000	Travel & Professional Development
District Clerk	1,294	Professional Development
District Meeting	5,000	Tablets and Training for Budget Vote
Chief School Administrator	22,825	Contractual Increases
Business Administration	-114,235	Decrease in Clerical and Administrative Staffing
Auditing	5,000	Contractual Increase

ADMINISTRATIVE BUDGET LINE ITEM

	Proposed Budget 2024-2025	Current Budget 2023-2024	Dollar Change
Treasurer	93,335	90,500	2,835
Tax Collector	33,500	33,000	500
Purchasing	54,994	53,035	1,959
Fiscal Agent Fee	17,500	15,000	2,500
Legal	133,000	128,000	5,000
Personnel	435,142	406,779	28,263

ADMINISTRATIVE BUDGET LINE ITEM

	Dollar Change	Rationale
Treasurer	2,835	Contractual Increase
Tax Collector	500	Increase in Advertising Cost
Purchasing	1,959	Contractual Increase
Fiscal Agent Fee	2,500	Increase in Services
Legal	5,000	Increase in Fees
Personnel	28,363	Increase in Staffing, Contractual Increases

ADMINISTRATIVE BUDGET LINE ITEM

	Proposed Budget 2024-2025	Current Budget 2023-2024	Dollar Change
Public Information Systems	104,540	81,000	23,540
Security	609,704	416,083	193,621
Central Storeroom	56,619	75,973	-19,354
Central Printing/Mailing	108,000	103,000	5,000
Central Printing	65,078	62,980	2,098
Central Data Processing	961,955	893,476	68,479

ADMINISTRATIVE BUDGET LINE ITEM

	Dollar Change	Rationale
Public Information Systems	23,540	Increase in Service
Security	193,621	Increase in SRO Officers
Central Storeroom	-19,354	Staffing Decrease
Central Printing/Mailing	5,000	Postage Increase
Central Printing	2,098	Contractual Increase
Central Data Processing	68,479	Increase contractual Services, Equipment and Boces

ADMINISTRATIVE BUDGET LINE ITEM

	Proposed Budget 2024-2025	Current Budget 2023-2024	Dollar Change
Insurance	336,750	300,000	36,750
Association Dues	7,000	7,000	0
Assessments on School Property	26,000	26,000	0
BOCES Administrative Cost	2,140,232	2,268,881	128,689
Curriculum Dev & Supervision	1,262,999	1,258,201	4,798
Supervision Special Programs	373,823	371,309	2,514

ADMINISTRATIVE BUDGET LINE ITEM

	Dollar Change	Rationale
Insurance	36,750	Projected Cost Increase
Association Dues	0	No Change
Assessments on School Property	0	No Change
BOCES Administrative Cost	-128,689	BOCES Capital Carried in Capital Budget
Curriculum Dev & Supervision	21,577	Decrease in Retirement Payout, Contractual Increase
Supervision Special Programs	2,514	Shift of Staff to Federal

ADMINISTRATIVE BUDGET LINE ITEM

	Proposed Budget 2024-2025	Current Budget 2023-2024	Dollar Change
Supervision Regular School	2,207,565	2,048,821	158,744
In-service Training	230,000	225,500	4,500

ADMINISTRATIVE BUDGET LINE ITEM

	Dollar Change	Rationale
Supervision Regular School	158,744	Contractual Increases, Increase in Clerical Costs realized this year
In-service Training	4,500	Increase in BOCES Services

CAPITAL BUDGET SUMMARY

	Proposed Budget 2024-2025	Current Budget 2023-2024	Budget 2022-2023
Salaries	2,915,808	2,962,226	2,808,576
Equipment	316,000	284,000	160,000
Contractual	1,679,100	1,690,705	1,368,209
BOCES	349,662	321,285	299,069
Supplies	365,950	332,750	278,050
Debt Service	11,701,827	10,208,636	10,113,211
Total	17,328,347	15,799,602	15,027,115

CAPITAL BUDGET SUMMARY

	Proposed Budget 2024-2025	Current Budget 2023-2024	Dollar Change	Rationale
Salaries	2,915,808	2,962,226	-46,418	Salary Savings due to retirements
Equipment	316,000	284,000	32,000	Need for Scissor Lift
Contractual	1,679,100	1,690,705	-11,605	\$100K Capital Outlay Change in Alarm System
BOCES	349,662	321,285	28,377	Implement Master Library
Supplies	365,950	332,750	33,200	Increase in Heating Supplies
Debt Service	<u>11,701,827</u>	<u>10,208,636</u>	<u>1,493,191</u>	Deferred Payment <u>2023-24</u>
Total	17,328,347	15,799,602	1,528,745	

CAPITAL BUDGET & \$100K CAPITAL OUTLAY

- Problem – Sometimes there is a need to perform small building projects that are outside the scope of an ongoing project.
- Solution
 - \$100,000 Capital Outlay project. One (1) project per year.
 - Approved through the budget process as opposed to a referendum
 - Building Aid is awarded for the \$100k spent
 - Requirements
 - Only \$100k is aidable at the District's ratio.
 - Voter approved through the Budget process
 - All SED, SEQRA and approval processes apply

\$100K CAPITAL OUTLAY STRATEGY

- 2024-25 Proposed Budget will include a \$100K project
- Future Years
 - Facilities Committee will prioritize smaller projects for ongoing annual improvements maximizing the \$100k process for presentation to the Board of Education.
 - The District will plan the implementation of smaller projects in an effort to maximize Building Aid.



QUESTIONS AND ANSWERS