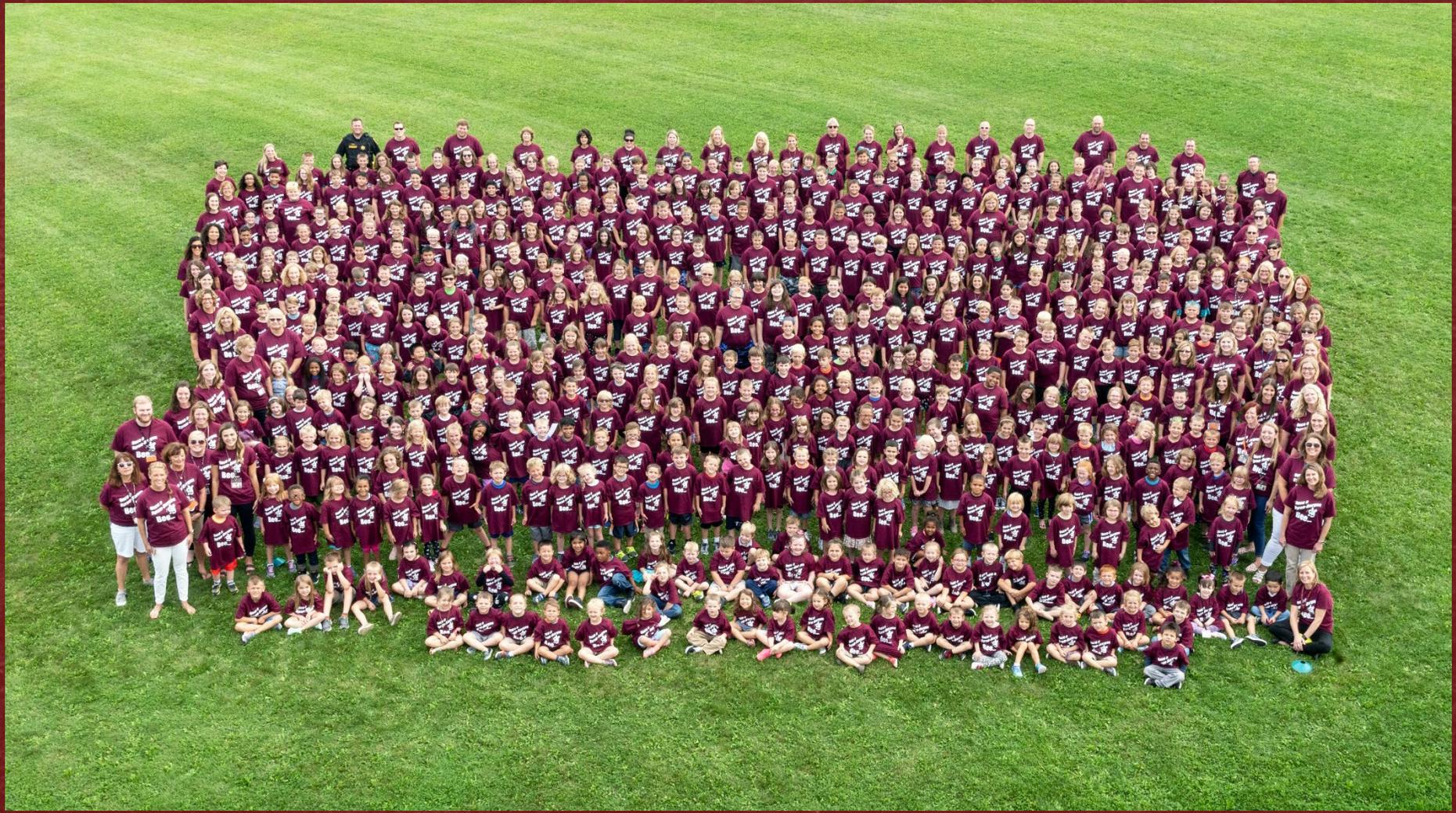


Byron-Bergen Central School
District's **MISSION** is to inspire,
prepare, and support using the
VALUES of compassion, humility,
kindness, and persistence with
the **VISION** to change the world.



2018-19 School Year



**Varsity Club
Holiday Food Drive**



Battle of 262 Battles Cancer

Giving Back



Community Service Day



Habitat for Humanity



Day of Soccer



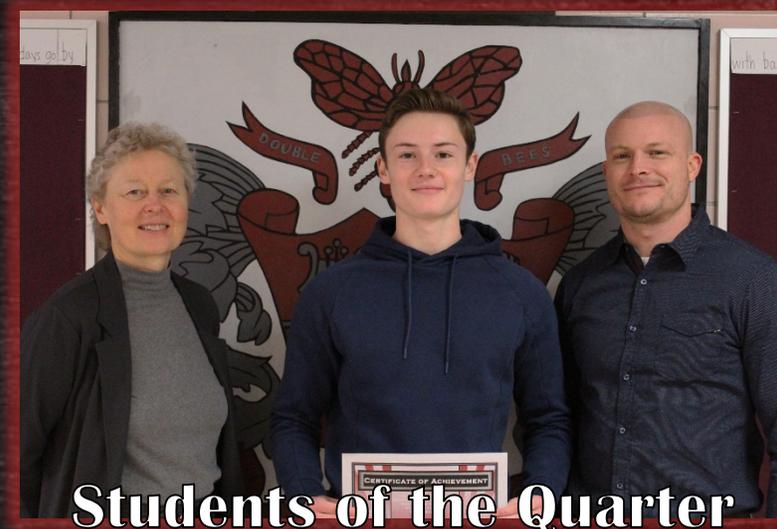
Dollars for Destro



Storytellers



Varsity Sports



Students of the Quarter

Accolades



Pageturners



**2019 Clarkson Historical Society
Annual Cursive Contest**



Empire State Games



George Eastman House Trip



Ganondagan Cultural Center



Spring Musical

Arts and Culture



Merry-Go-Round Theatre



Flower City Art Center



**Black History Month
Hip Hop Demonstration**



Poetry Out Loud



Cornell Open House



Agricultural Science



Stock Market Simulation

Career Exploration



National College Fair



FFA



GV BOCES



America's Farmers Grow
Rural Education Grant



Rubber Band Car
World Record



Math "Fun" damentals



STEAM Jam

Full STEAM Ahead



Tech Wars



Math League



**BE
RESPECTFUL**

**BE
ACCOUNTABLE**

**BE
RESPONSIBLE**

**BE
YOUR
BEST
SELF**



Character Education





#BBPride



BYRON-BERGEN CENTRAL SCHOOL 2019-20 SCHOOL YEAR PROPOSED BUDGET



MAY 7, 2019



2019-20 BUDGET GOALS

- Tax levy at or below the Tax Levy limit
- Spending focused on preserving our students' instructional program and fulfillment of contractual/legal obligations
- Maintain facilities



HOW IS THE BUDGET (SPENDING PLAN) FUNDED?

State Aid

- Funds provided to districts based upon various formulas and areas of prior year district spending

Property Taxes

- Taxes levied by a governing authority of the jurisdiction in which the property is located

PILOTS

- Payment in Lieu of Taxes – made to compensate a local government for some or all of tax revenue lost due to tax exempt ownership or use of a particular piece of real property

Other Revenue

- Revenue sources that are locally specific, such as, tuition from other districts, Medicaid, Monroe County sales tax, interest, admission fees, sales of equipment, etc.

Reserves

- Saving accounts for specific purposes

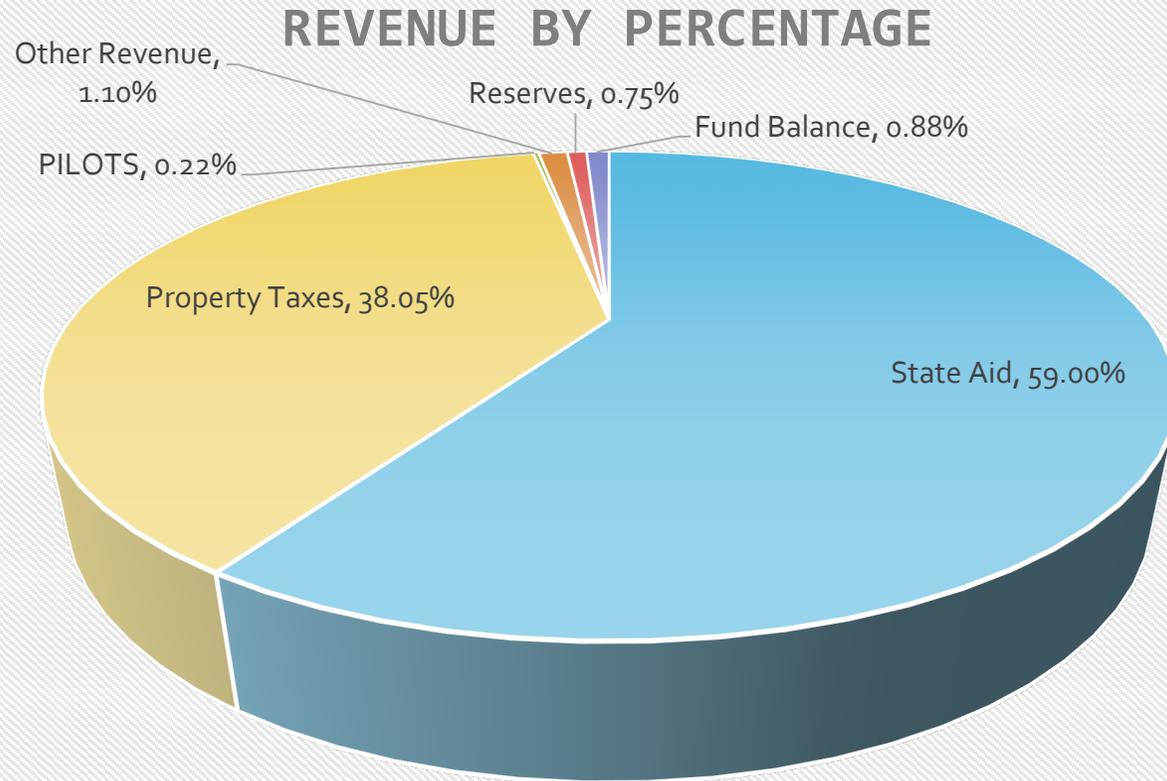
Fund Balance

- Funds remaining for prior years





PROPOSED REVENUE \$23,545,342



2019-20 ESTIMATED REVENUE

| | 2018-19 Approved | 2019-20 Estimated | \$ Increase (Decrease) |
|--|-----------------------------|------------------------------|-----------------------------------|
| Property Taxes | \$ 8,599,072 | \$ 8,849,011 | \$ 249,939 |
| State aid, all categories | \$ 13,438,221 | \$ 13,665,831 | \$ 227,610 |
| Other tax items (Pilots which are in lieu of taxes) | \$40,217 | \$51,470 | \$ 11,253 |
| Sales Tax | \$35,000 | \$35,000 | \$ 0 |
| Charges for services – admissions, non-resident tuition, facility use, non-school transportation | \$ 45,000 | \$ 45,000 | \$ 0 |
| Use of property and money – Interest, commissions, sales of equipment | \$ 36,000 | \$ 36,000 | \$ 0 |
| Federal aid (Medicaid) | \$ 40,000 | \$ 40,000 | \$ 0 |
| Other revenues – Boces refund, landfill agreement, CPSE admin fees | \$ 204,500 | \$ 238,030 | \$ 33,530 |
| Outside Revenue Subtotal | \$ 22,438,010 | \$ 22,960,342 | \$ 522,332 |
| Inter-fund revenues from District Reserves | \$ 260,000 | \$ 285,000 | \$ 25,000 |
| Designated fund balance | \$ 300,000 | \$ 300,000 | \$ 0 |
| District Funds Subtotal | \$ 560,000 | \$ 585,000 | \$ 25,000 |
| TOTAL REVENUE | \$ 22,998,010 | \$ 23,545,342 | \$ 547,332 |

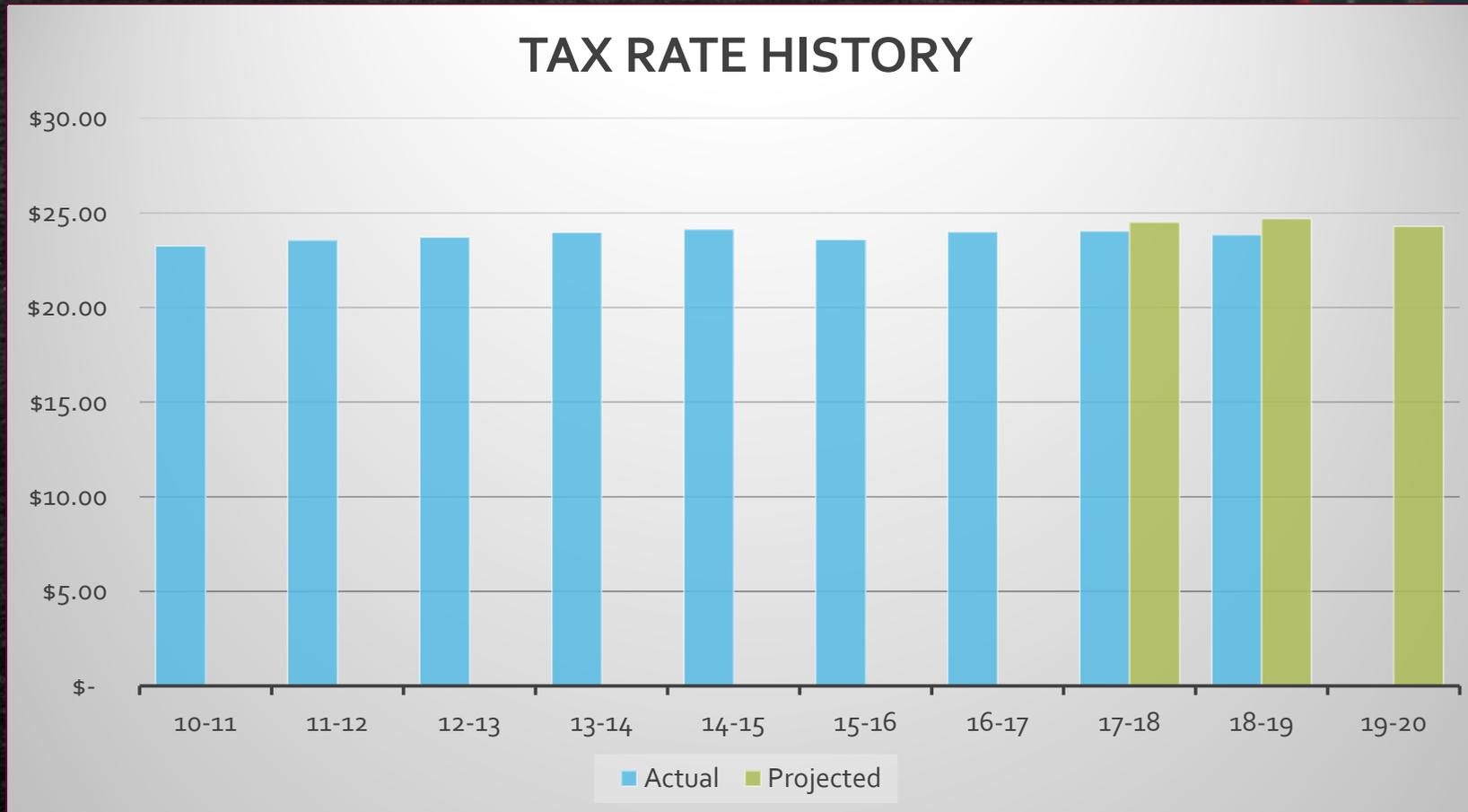
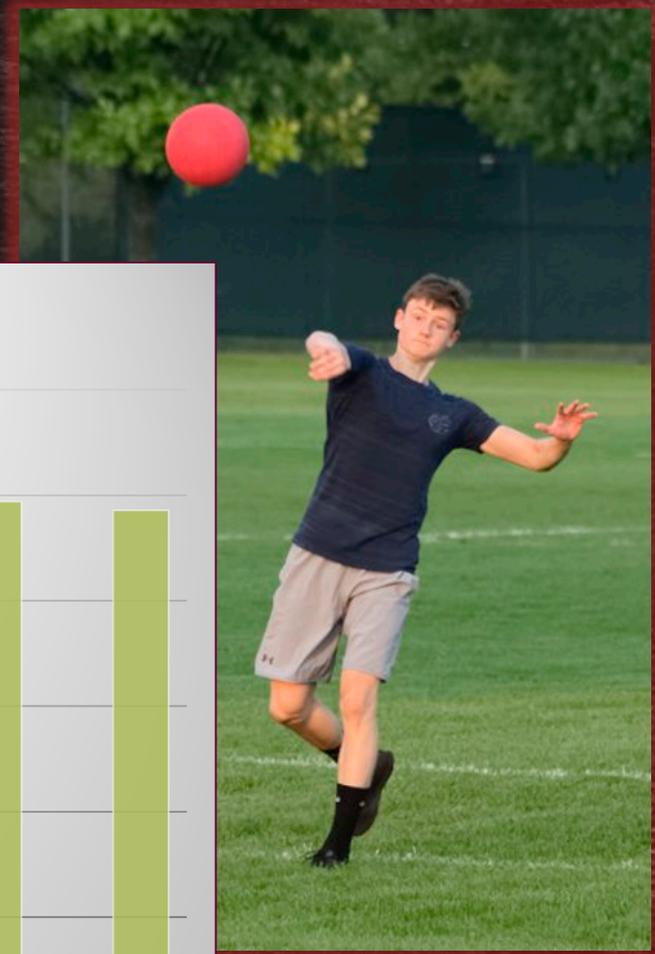


2019-20 PROJECTED TAX LEVY

| | |
|--|---------------------|
| 2018-19 Actual Tax Levy | \$ 8,599,072 |
| 2018-19 Actual Levy X Tax Base Growth Factor | <u>1.0000</u> |
| 2018-19 Tax Levy adjusted for Growth | \$ 8,599,072 |
| Adjustments: | |
| Add 2018-19 Pilots received | \$ 40,217 |
| Subtract 2018-19 Local share Capital Debt | \$ <u>(35,338)</u> |
| Adjusted Prior Year TAX LEVY | \$ <u>8,603,951</u> |
| Adjusted Tax Levy X Allowable Growth Factor (2% or CPI) | 2.00% |
| | \$ 8,776,030 |
| Adjustments: | |
| Subtract 2019-20 Pilots to be received | \$ (51,470) |
| Add 2019-20 Local share Capital Debt | \$ <u>149,451</u> |
| <u>2019-20 Maximum allowable tax levy limit</u> | \$ <u>8,874,011</u> |
| Allowable tax levy % increase | 3.20% |
| <u>Board approved tax levy increase %</u> | 2.91% |
| <u>PROJECTED</u> increase in the tax levy rate per \$1,000 | \$ <u>0.45</u> |



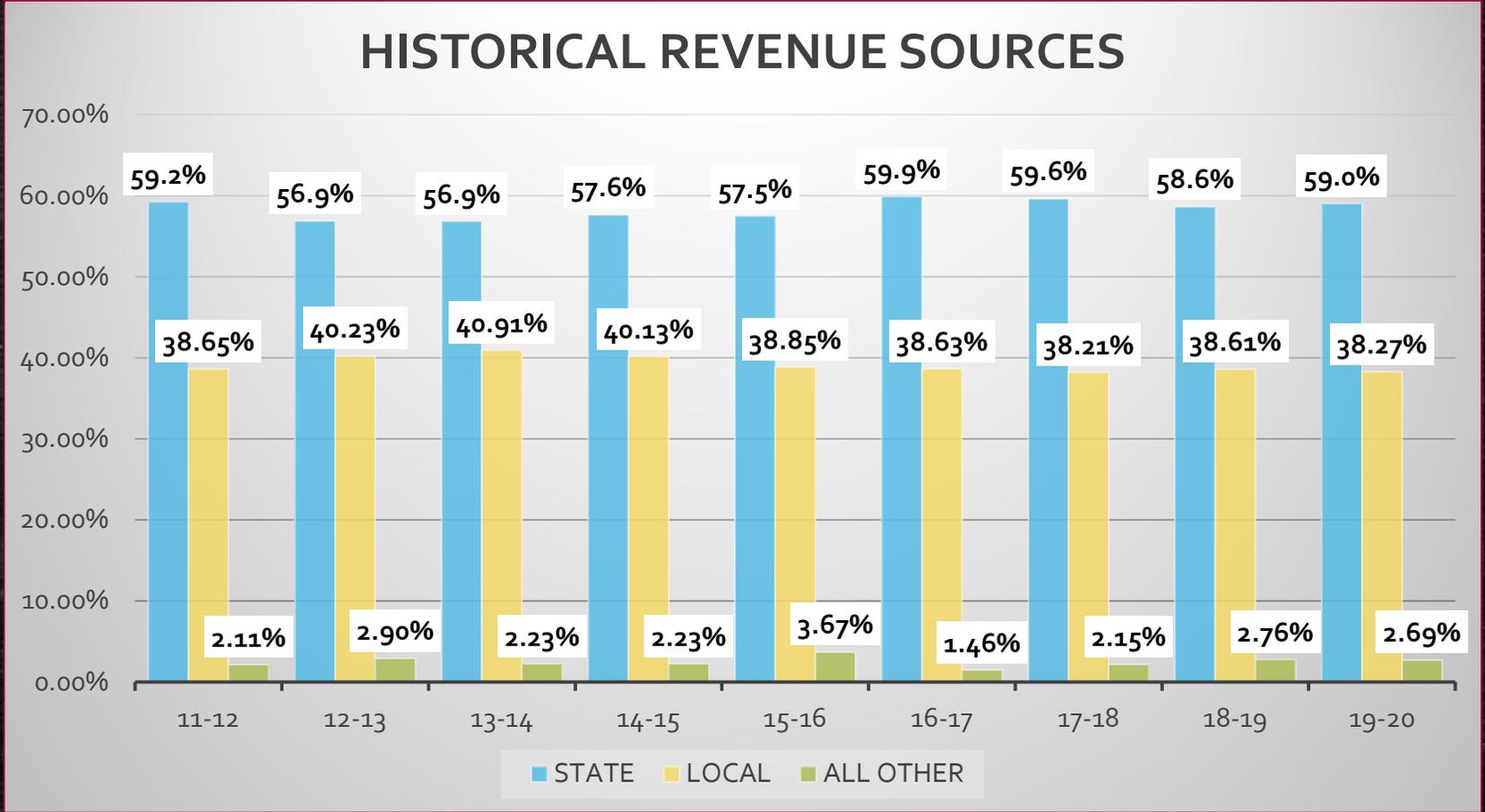
TAX RATE HISTORY





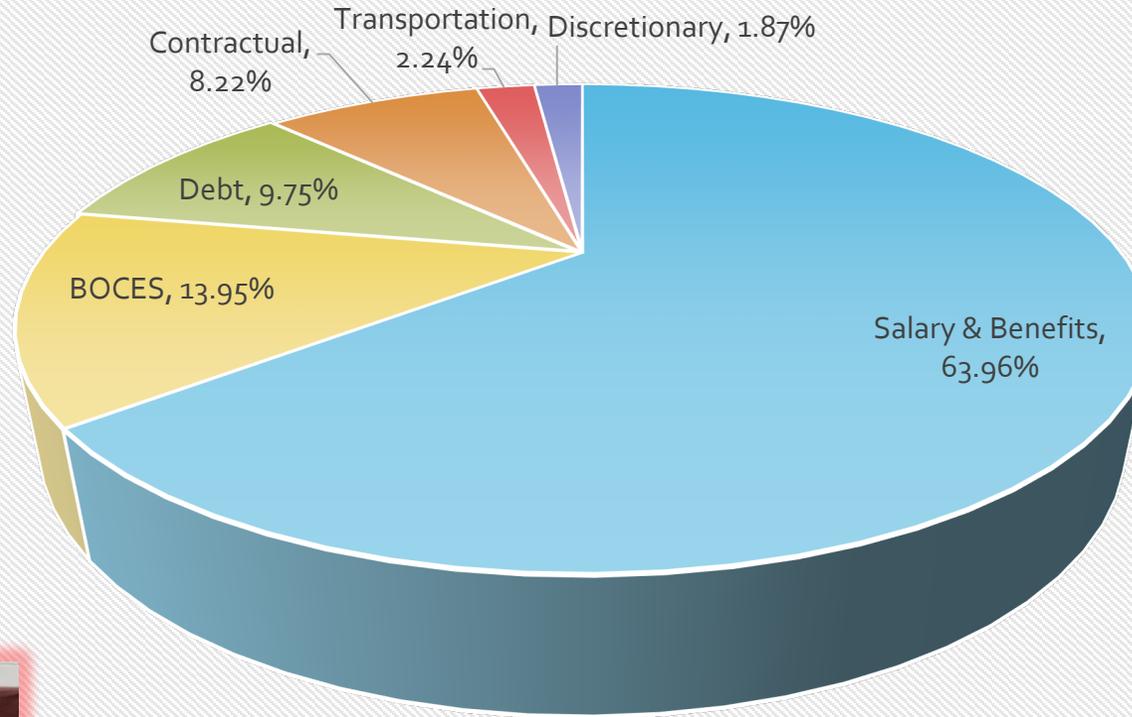
REVENUE SOURCES

HISTORICAL REVENUE SOURCES



BUDGET \$23,545,342

EXPENDITURES BY PERCENTAGE



2019-20 PROPOSED BUDGET – SUMMARY...



| Type of Expense | 2018-19 Approved | 2019-20 Proposed | Difference |
|---|----------------------|----------------------|-------------------|
| Board of Education, Central Administration, Finance, Legal and Public Information | \$ 678,019 | \$ 701,906 | \$ 23,887 |
| Maintenance | \$ 1,657,735 | \$ 1,730,079 | \$ 72,344 |
| Printing, Data Processing, Ins, Dues & BOCES Admin | \$ 534,154 | \$ 558,150 | \$ 23,996 |
| Staff Development and Instructional supervision | \$ 593,579 | \$ 631,661 | \$ 38,082 |
| Instruction – regular and Summer school | \$ 6,202,967 | \$ 6,296,013 | \$ 93,046 |
| Instruction – special education | \$ 2,539,788 | \$ 2,970,643 | \$ 430,855 |
| Pupil Services (Occ Ed, Library, Technology, Guidance, Psychologists, Social Svcs and Health Svcs) | \$ 2,386,195 | \$ 2,068,483 | \$ (317,712) |
| Co-curricular/Inter-scholastic | \$ 480,407 | \$ 481,430 | \$ 1,023 |
| Transportation | \$ 1,211,598 | \$ 1,270,042 | \$ 58,444 |
| Community service | \$ 4,270 | \$ 4,000 | \$ (270) |
| Employee benefits | \$ 4,581,115 | \$ 4,537,080 | \$ (44,035) |
| Debt Service | \$ 2,028,183 | \$ 2,195,855 | \$ 167,672 |
| Transfer to Capital for Security work at Elementary | \$ 100,000 | \$ 100,000 | \$ 0 |
| Total | \$ 22,998,010 | \$ 23,545,342 | \$ 457,332 |



2019-20 Administrative Costs

| | <u>2018-19</u> <u>Approved</u> <u>Budget</u> | <u>2019-20</u> <u>Proposed</u> <u>Budget</u> | <u>Difference</u> |
|--|--|--|-------------------|
| Board of Education , Central Administration & District Office | \$ 678,019 | \$ 701,906 | \$ 23,887 |
| <ul style="list-style-type: none"> • Increase in contractual salaries • Increase in newsletter postage • Increase in legal fees, financial advisor fees and audit costs | | | |
| Maintenance | \$ 1,657,735 | \$ 1,730,079 | \$ 72,344 |
| <ul style="list-style-type: none"> • Increase in contractual salaries and utility costs • Purchase of new pickup/plow truck • Hire .5 FTE cleaner • Blacktop sealing to prolong life of parking lots | | | |
| Central services | \$ 534,154 | \$ 558,150 | \$ 23,996 |
| <ul style="list-style-type: none"> • Increase in BOCES costs (internet and routers) • Increase in insurance costs | | | |





2019-20 Instructional Costs

| | <u>2018-19</u> <u>Approved</u> <u>Budget</u> | <u>2019-20</u> <u>Proposed</u> <u>Budget</u> | <u>Difference</u> |
|--|--|--|-------------------|
| Instructional supervision | \$ 593,579 | \$ 631,661 | \$ 38,082 |
| <ul style="list-style-type: none"> • Increase for Staff development and training • Contractual salary increases • Office safety changes | | | |
| Instruction – regular | \$6,202,967 | \$6,296,013 | \$ 93,046 |
| <ul style="list-style-type: none"> • Increase in contractual salaries, substitute costs • No increase - Retirement of teachers and hiring of Director of Instruction • Increase in equipment purchases (Music dept.) | | | |
| Instruction – special education | \$2,539,788 | \$2,970,643 | \$430,855 |
| <ul style="list-style-type: none"> • Increase in contractual salaries • Increase in out of district student placements • Increase in BOCES costs for services | | | |



2019-20 Instructional Costs (cont.)

| | <u>2018-19</u> <u>Approved</u> <u>Budget</u> | <u>2019-20</u> <u>Proposed</u> <u>Budget</u> | <u>Difference</u> |
|--|--|--|-------------------|
| Pupil Services | \$ 2,386,195 | \$ 2,068,483 | \$ 317,712 |
| <ul style="list-style-type: none"> • Decrease in contractual salaries • Decrease in BOCES CTE costs | | | |
| Co-curricular/Inter-scholastic Activities | \$ 480,407 | \$ 481,430 | \$ 1,023 |
| <ul style="list-style-type: none"> • Increase in contractual salaries | | | |
| Transportation | \$1,211,598 | \$1,270,042 | \$58,444 |
| <ul style="list-style-type: none"> • Increase in contractual and substitute salaries • Increase in fuel costs • Increase in cost of bus parts and tires | | | |
| Employee Benefits | \$ 4,581,115 | \$ 4,587,080 | \$ 44,035 |
| <ul style="list-style-type: none"> • Increase in health insurance costs • Decrease in TRS retirement costs • Decrease in unemployment costs | | | |



2019-20 Capital Costs

| | <u>2018-19</u> <u>Approved</u> <u>Budget</u> | <u>2019-20</u> <u>Proposed</u> <u>Budget</u> | <u>Difference</u> |
|--|--|--|-------------------|
| Community service | \$ 4,270 | \$ 4,000 | \$ 270 |
| <ul style="list-style-type: none">• Decrease in lifeguard costs | | | |
| Debt service | \$ 2,028,183 | \$ 2,195,855 | \$ 167,672 |
| <ul style="list-style-type: none">• Increase in interest payments for capital project | | | |
| Transfer to Capital fund | \$100,000 | \$100,000 | \$ 0 |
| <ul style="list-style-type: none">• Project to install security window at Elementary school office | | | |



2019-20 PROJECTED SCHOOL TAX BILL - NET OF STAR SAVINGS

(PER \$100,000 OF ASSESSED VALUE)

Enhanced STAR – Sr. Citizens \$68,700 Exemption

| | | | |
|-------------|-------------------------|------------------------------|--|
| \$100,000 | Assessed value | | |
| (\$ 68,700) | Enhanced STAR Exemption | | |
| \$ 31,300 | Taxable value | | |
| 1,000 | | | |
| 31.3 | X | | |
| \$24.29 = | \$ 760.28 | Projected 2019-20 school tax | |
| | \$ 791.61 | Actual 2018-19 school tax | |
| | (\$ 31.33) | Decrease | |

****\$100,000 assessed value is used as an example as required by NY State regulations****

Basic STAR \$30,000 Exemption

| | | | |
|-------------|----------------------|------------------------------|--|
| \$100,000 | Assessed value | | |
| (\$ 30,000) | Basic STAR Exemption | | |
| \$ 70,000 | Taxable value | | |
| 1,000 | | | |
| 70.0 | X | | |
| \$24.29 = | \$ 1,700.30 | Projected 2019-20 school tax | |
| | \$ 1,669.05 | Actual 2017-18 school tax | |
| | \$ 31.25 | Increase | |

****\$100,000 assessed value is used as an example as required by NY State regulations****

The proposed tax levy of 2.91% is below Byron-Bergen's "allowable" tax levy limit (cap) of 3.20%. This enables the School to go out under law for a simple majority vote. If the towns/villages in our district stay at or under their allowable caps, residents will receive a property tax relief credit from new York state.



2019-20 TRANSPORTATION NEEDS



▶ (2) 70 Passenger buses \$238,000

▶ (1) Minivan \$ 23,500

Total cost not to exceed \$261,500

The purchase of these buses will qualify for the 85% transportation aid. The projected maximum cost of the buses to the community is \$39,225 over 5 years. This amounts to an added cost of \$2.16 per year, based on a \$100,000 home value.



ITEMS ON THE BALLOT YOU WILL BE VOTING ON...

- PROPOSITION 1: 2019-20 Proposed Budget**
For the purpose of adopting a budget of \$23,545,342 for the 2019-20 school year which is a 2.38% increase from the 2018-19 approved school budget.
- PROPOSITION 2: Bus Purchase Proposition**
To authorize the purchase of (2) 70 passenger school buses and (1) minivan at a total cost not to exceed \$261,500.



ITEMS ON THE BALLOT YOU WILL BE VOTING ON... (continued)

❑ **PROPOSITION 3: Capital Reserve - 2019**

Asking for voters to authorize the District to create an account to set aside money for long-term or large scale projects. The life of the reserve would be (10) years and the total amount of money that could be transferred into the account cannot exceed \$2,000,000 without voter authorization. The District currently has a capital reserve account expiring with a balance of \$52,093.05 which would be transferred into the new capital reserve if approved.

❑ **PROPOSITION 4: School Vehicle Reserve - 2019**

Asking for voters to authorize the District to create an account to set aside money for future school vehicle purchases. The total amount of money that could be transferred into the account cannot exceed \$500,000 without voter authorization. This reserve would allow the District to not incur costs, such as, attorney fees, financial advisor fees or interest on monies borrowed.



ITEMS ON THE BALLOT YOU WILL BE VOTING ON... (continued)

- Selection of two (3) Board of Education candidates to serve a (3) year term beginning July 1, 2019. We have (3) incumbents running this year and they are:
 - ✓ Kimberly Carlson
 - ✓ Jennifer VanValkenburg
 - ✓ Yvonne Ace-Wagoner



BUDGET VOTE information

- VOTE DATE:** **MAY 21, 2019**
- WHERE:** **JR./SR. HIGH WRESTLING/FITNESS-ROOM**
- TIME:** **12:00pm – 9:00pm**



Questions?

