

BYRON-BERGEN CENTRAL SCHOOL

2023-24 BUDGET PROPOSAL

PRESENTATION

May 9, 2023





District Celebrations

- **Byron-Bergen Central School District Awarded the 2023 Utica National School Safety Award.**
- **Continued partnership with the Genesee County Sheriff's Department and have one of the best SRO programs in NYS**
- **2nd highest student enrollment in our BOCES CTE Program. Students participating in 14 different programs.**
- **2023 Recipient of the Genesee Valley School Boards Excellence in School Award for our Digital Literacy Program K-5**
- **Offer 9 Advanced Placement (AP) Courses**
- **Continue to have a competitive Music and Arts Program (K-12)**
- **5 Year Graduation Rate of over 95%**
- **Provided the opportunity for international travel to Spain**

District Celebrations



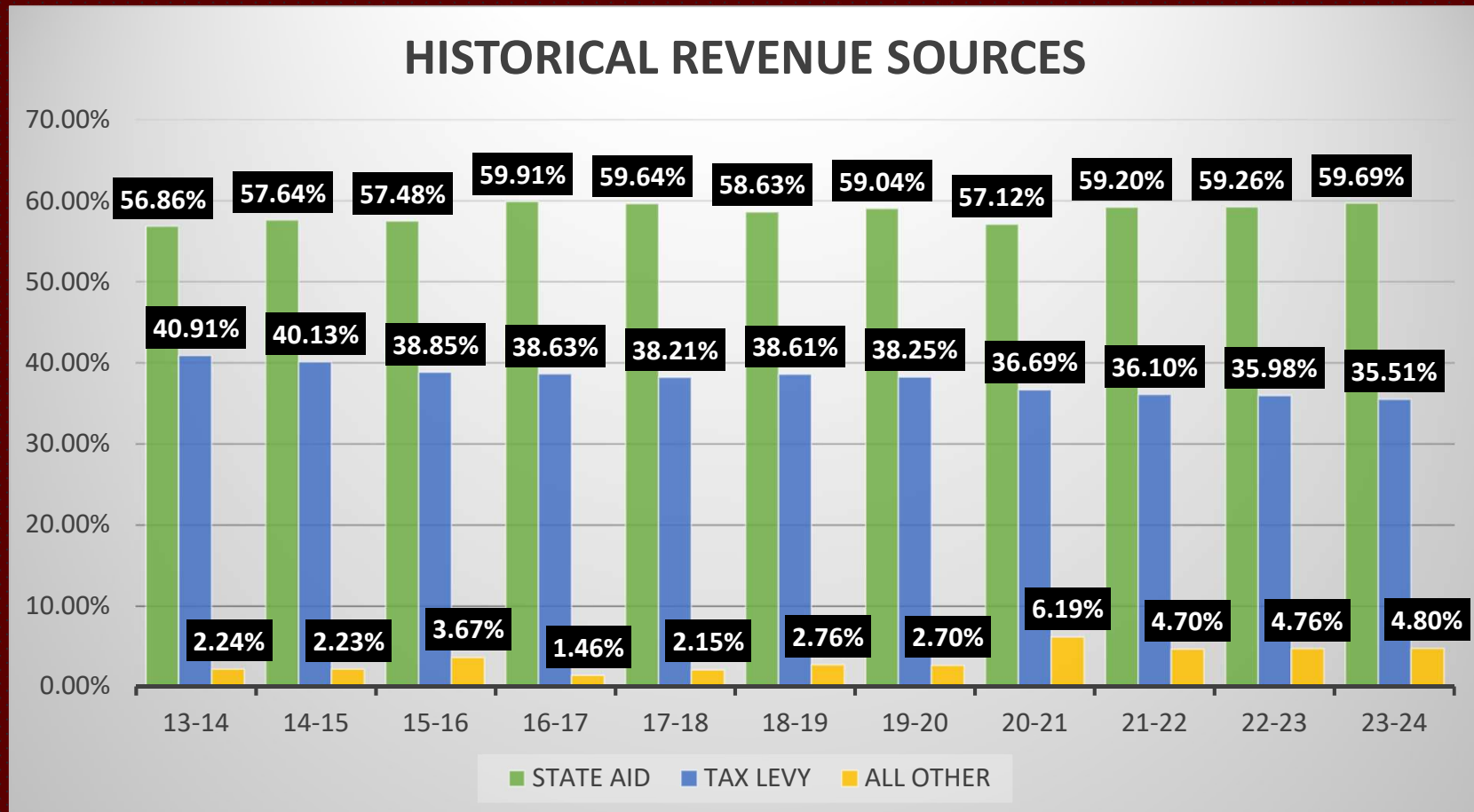
- **Provided the opportunity for field trips and educational opportunities for students in grades K-12**
- **Multiple Scholar Athlete Teams in fall and winter sports**
- **Secured E-Rate Financing-Allowed the district to buy \$110,000 worth of Chromebooks**
- **Secured Smart Bond Financing-Upgrade Technology Infrastructure across district**
- **Capital Project Improvements-Spring 2023-Winter 2024**
 - **Bus Parking Lot Infrastructure Updates**
 - **Roof and window replacements**
 - **Athletic Facilities Updates**
 - **Pool Upgrades**
 - **New High School Gym and Locker Rooms**
- **Increase Participation and Expansion of FFA Program**
- **Continue Partnerships with Genesee County Mental Health and GCASA**

2023-24 ESTIMATED REVENUE



	2022-23 Actual Budget	2023-24 Proposed Budget	\$ Increase (Decrease)
Property Taxes	\$ 9,183,231	\$ 9,223,509	\$ 40,278
State aid, all categories	\$ 15,126,037	\$ 15,503,779	\$ 377,742
Other tax items (Pilots which are in lieu of taxes)	\$ 145,025	\$ 152,892	\$ 7,867
Sales Tax	\$ 35,000	\$ 50,000	\$ 15,000
Charges for services	\$ 12,000	\$ 5,722	\$ (6,278)
Use of property and money	\$ 122,000	\$ 242,000	\$ 120,000
Federal aid (Medicaid)	\$ 30,000	\$ 30,000	\$ 0
Other revenues – refund from prior year, CPSE admin reimb from Counties, donations, etc	\$ <u>245,800</u>	\$ <u>264,500</u>	\$ <u>18,700</u>
Outside Revenue Subtotal	\$ <u>24,899,093</u>	\$ <u>25,472,402</u>	\$ <u>573,309</u>
Inter-fund revenues from District Reserves	\$ 200,000	\$ 200,000	\$ 0
Designated fund balance	\$ <u>425,000</u>	\$ <u>300,000</u>	\$ <u>(125,000)</u>
District Funds Subtotal	\$ <u>625,000</u>	\$ <u>500,000</u>	\$ <u>0</u>
TOTAL REVENUE	\$ <u>25,524,093</u>	\$ <u>25,972,402</u>	\$ <u>448,309</u>

REVENUE SOURCES AS A %

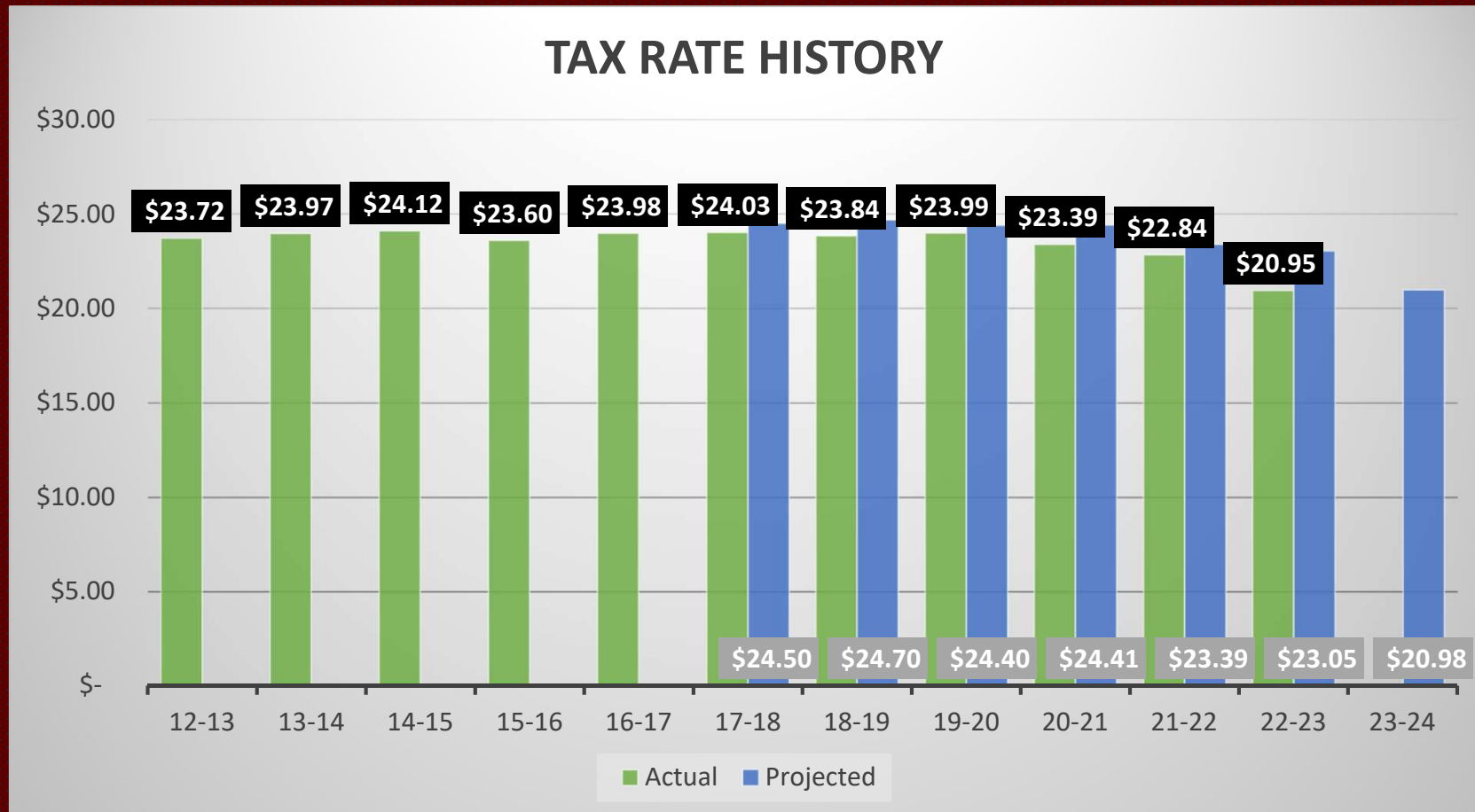


2023-24 PROJECTED TAX LEVY

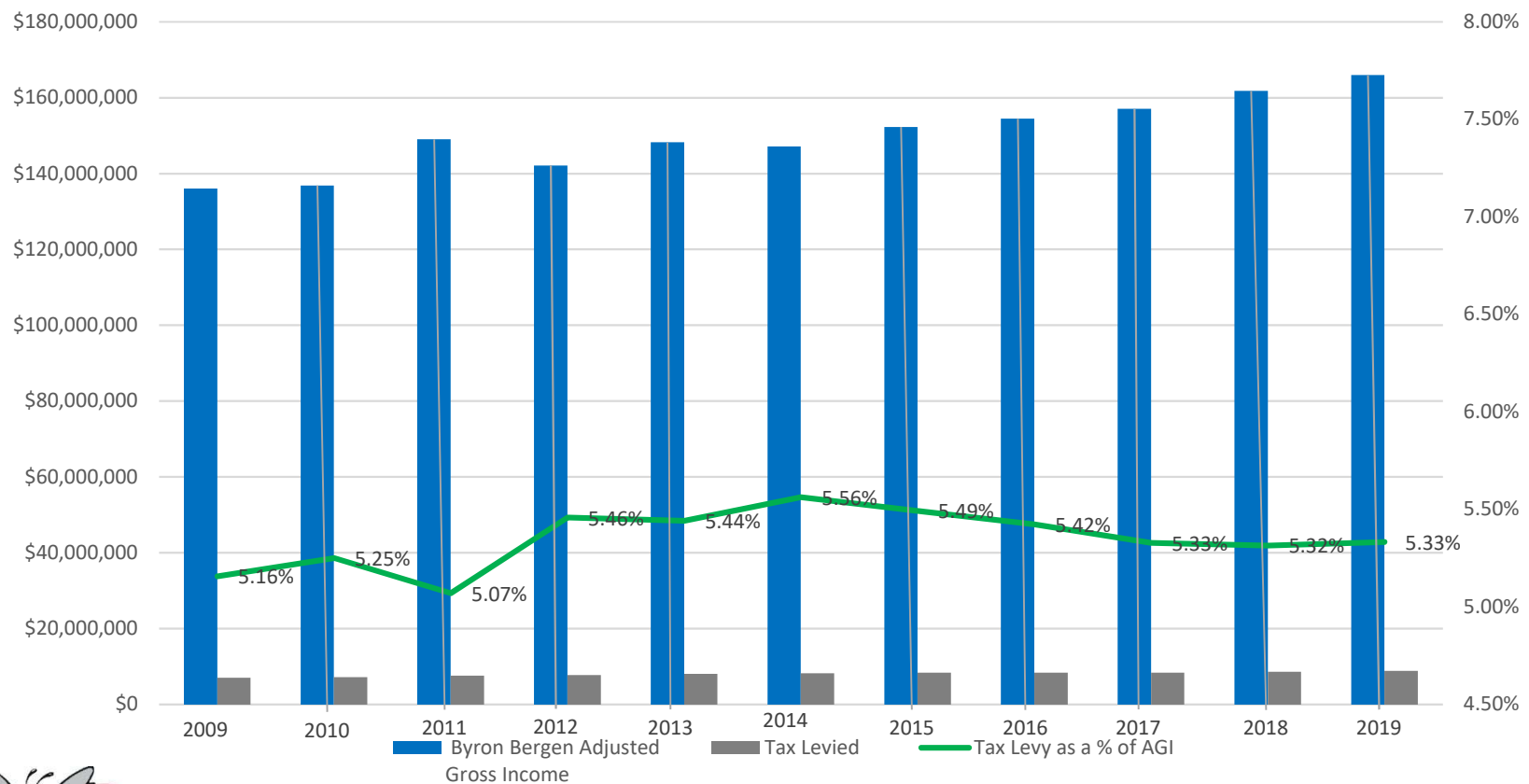


2022-23 Actual Tax Levy	\$ 9,183,231	
2022-23 Actual Levy X Tax Base Growth Factor	<u>1.0035</u>	
2022-23 Tax Levy adjusted for Growth	\$ 9,215,372	
Adjustments:		
Add 2022-23 Pilots received	\$ 135,025	
Subtract 2022-23 Local and BOCES share Debt	<u>\$ (261,052)</u>	
Adjusted Prior Year TAX LEVY	<u>\$ 9,089,345</u>	
Adjusted Tax Levy X Allowable Growth Factor (2% or CPI)	102.0%	
	\$ 9,271,132	
Adjustments:		
Subtract 2023-24 Pilots to be received	\$ (141,892)	
Add 2023-24 Local and BOCES share Debt	<u>\$ 94,269</u>	
<u>2023-24 Maximum allowable tax levy limit</u>	<u>\$ 9,223,509</u>	
Allowable tax levy % increase	<u>0.44%</u>	
Board approved tax levy increase %	<table border="1"><tr><td>0.44%</td></tr></table>	0.44%
0.44%		
2023-24 Board approved tax levy	<table border="1"><tr><td>\$ 9,223,509</td></tr></table>	\$ 9,223,509
\$ 9,223,509		
<u>PROJECTED</u> increase in the tax levy rate per \$1,000	<u>\$ 0.03</u>	

TAX RATE HISTORY



TAX LEVY as a % of BYRON-BERGEN Adjusted Gross Income (AGI)



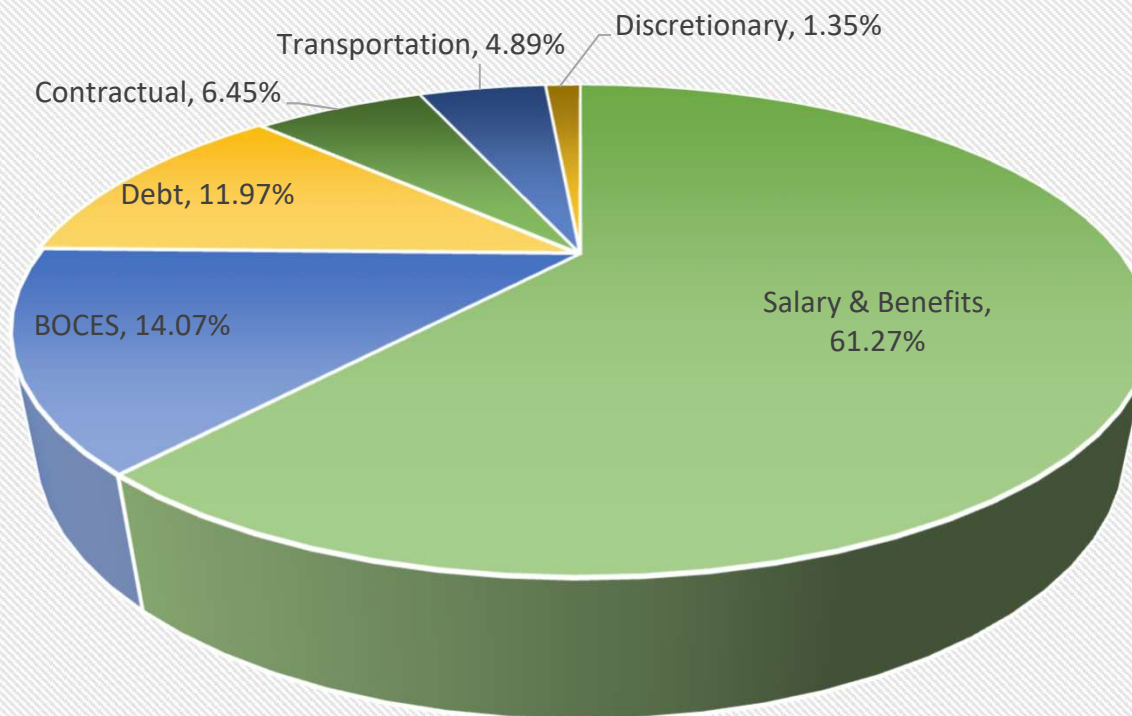
2023-24 PROPOSED BUDGET – SUMMARY...



Type of Expense	2022-23 Approved Budget	2023-24 Proposed Budget	Difference
Board of Education, Central Administration, Finance, Legal and Public Information	\$ 788,027	\$ 818,045	\$ 30,018
Maintenance	\$ 1,763,454	\$ 1,835,188	\$ 71,734
Printing, Data Processing, Ins, Dues & BOCES Admin	\$ 691,157	\$ 704,392	\$ 13,235
Staff Development and Instructional supervision	\$ 699,946	\$ 753,928	\$ 53,982
Instruction – regular and Summer school	\$ 6,336,655	\$ 6,596,516	\$ 259,861
Instruction – special education	\$ 3,141,409	\$ 3,093,068	\$ (48,341)
Pupil Services (Occ Ed, Library, Technology, Guidance, Psychologists, Social Svcs and Health Svcs)	\$ 2,263,263	\$ 2,296,878	\$ 33,615
Co-curricular/Inter-scholastic	\$ 500,165	\$ 537,590	\$ 37,425
Transportation	\$ 1,261,663	\$ 1,269,362	\$ 7,699
Community service	\$ 0	\$ 0	\$ 0
Employee benefits	\$ 4,764,425	\$ 4,859,335	\$ 94,910
Debt Service	\$ 3,213,929	\$ 3,108,100	\$ (105,829)
Transfer to Capital Fd for Security work at Bus Garage	\$ 100,000	\$ 100,000	\$ 0
Total	\$25,524,093	\$25,972,402	\$ 448,309

BUDGET \$25,972,402

EXPENDITURES BY PERCENTAGE



2023-24 Administrative Costs



	<u>2022-23</u> <u>Actual</u> <u>Budget</u>	<u>2023-24</u> <u>Proposed</u> <u>Budget</u>	<u>Difference</u>
Board of Education , Central Administration & District Office	\$ 788,027	\$ 818,045	\$ 30,018
<ul style="list-style-type: none"> • Increase in contractual salaries • Increase in contractual service costs (audit and financial advisor fees) • Increase in BOCES service costs (HRA, Flex, cooperative bidding, policy, STAC filing, GASB 75, legal services, etc.) 			
Maintenance	\$ 1,763,454	\$ 1,835,188	\$ 71,734
<ul style="list-style-type: none"> • Increase in contractual salaries • Increase in Utilities • Increase in equipment purchases – water reel 			
Central services	\$ 691,157	\$ 704,392	\$ 13,235
<ul style="list-style-type: none"> • Increase in BOCES costs (internet access, software, cyber security) • Increase in insurance costs 			

2023-24 Instructional Costs



	<u>2022-23</u> <u>Actual</u> <u>Budget</u>	<u>2023-24</u> <u>Proposed</u> <u>Budget</u>	<u>Difference</u>
Staff Development and Instructional supervision	\$ 699,946	\$ 753,928	\$ 53,982
<ul style="list-style-type: none"> • Increase in contractual salaries • Increase budget for secretary at Elementary • Increase in BOCES costs (professional development/training, home school monitoring) 			
Instruction – regular & summer	\$ 6,336,655	\$6,596,516	\$ 259,861
<ul style="list-style-type: none"> • Increase in contractual salaries • Increase in contractual costs (GCASA, SRO, fieldtrips, tutoring) • Increase in BOCES costs (PTECH tuition, Science kits, tutoring) 			
Instruction – special education	\$ 3,141,409	\$3,093,068	\$ (48,341)
<ul style="list-style-type: none"> • Increase in contractual salaries • Retirement of Spec Ed teacher – not replaced • Increase in OT, PT, Autism and hearing service costs 			

2023-24 Instructional Costs (cont.)



	<u>2022-23</u> <u>Approved</u> <u>Budget</u>	<u>2023-24</u> <u>Proposed</u> <u>Budget</u>	<u>Difference</u>
Pupil Services	\$ 2,263,263	\$ 2,296,878	\$ 33,615
<ul style="list-style-type: none"> • Increase in contractual salaries • Increase in BOCES services – CTE, summer school for 9-12 			
Co-curricular/Inter-scholastic Activities	\$ 500,165	\$ 537,590	\$ 37,425
<ul style="list-style-type: none"> • Increase in contractual salaries • Purchase of soccer goals and pitching machines • Increase in referee/umps/section V costs 			
Transportation	\$ 1,261,663	\$ 1,269,362	\$ 7,699
<ul style="list-style-type: none"> • Increase in contractual salaries • Retirement of a bus driver 			
Employee Benefits	\$ 4,764,425	\$ 4,859,335	\$ 94,910
<ul style="list-style-type: none"> • Increase in health insurance rates • Increase in TRS rate 			

2023-24 Capital Costs

	<u>2022-23 Approved Budget</u>	<u>2023-24 Proposed Budget</u>	<u>Difference</u>
Community service	\$ 0	\$ 0	\$ 0
<ul style="list-style-type: none"> Pool closed for capital project repairs 			
Debt service	\$ 3,213,929	\$ 3,108,100	\$ (105,829)
<ul style="list-style-type: none"> Decrease in debt payment Increase includes interest payment on BAN borrowing for the 2021 capital project 			
Transfer to Capital fund	\$ 100,000	\$ 100,000	\$ 0
<ul style="list-style-type: none"> Money for replacement of some exterior and interior doors, door hardware and card reader systems at the Jr/Sr High School building 			



2023-24 PROJECTED SCHOOL TAX BILL - NET OF STAR SAVINGS (PER \$100,000 OF ASSESSED VALUE)



Enhanced STAR – Sr. Citizens \$81,400 Exemption (\$74,900 last year) (Towns of Batavia, Bergen, Byron, Clarendon, Elba, Riga, Stafford and Sweden) (Town of LeRoy exemption is \$67,560)

\$100,000 Assessed value

(\$ 81,400) Enhanced STAR Exemption

\$ 18,600 Taxable value

1,000

18.6 X

\$20.98 = \$ 390.23 Projected 2023-24 school tax

\$20.95 = \$ 525.85 Actual 2022-23 school tax

**\$(135.62) Decrease due to change in
exemption amount**

Basic STAR \$30,000 Exemption

\$100,000 Assessed value

(\$ 30,000) Basic STAR Exemption

\$ 70,000 Taxable value

1,000

70.0 X

\$20.98 = \$ 1,468.60 Projected 2023-24 school tax

\$20.95 = \$ 1,466.50 Actual 2022-23 school tax

\$ 2.10 Increase

THE PROPOSED TAX LEVY INCREASE OF 0.44% IS BYRON-BERGEN'S "ALLOWABLE" TAX LEVY LIMIT (CAP) AND ENABLES THE SCHOOL TO GO OUT UNDER LAW FOR A SIMPLE MAJORITY VOTE..

2023-24 TRANSPORTATION NEEDS



- Two (2) Mini buses \$ 155,801
- Three (3) Minivans \$ 127,620
- Total not to exceed \$ 283,421



The purchase of these buses will qualify for the 90% transportation aid. The projected maximum cost of the buses to the community is \$28,342. This amounts to an added cost of less than \$2.00 per year, based on a \$100,000 home value.

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



☐ **PROPOSITION 1: 2023-24 Proposed Budget**

For the purpose of adopting a budget of \$25,972,402 for the 2023-24 school year which includes a 1.76% increase in expenditures and a 0.44% increase in the 2023-24 tax levy. The budget was balanced utilizing a 2.5% increase in State Aid, a 0.44% increase in the tax levy, interest income as a result of increased interest rates, school reserves and fund balance.

☐ **PROPOSITION 2: Bus Purchase Proposition**

To authorize the purchase of two (2) Mini buses and three (3) Minivans at a total cost not to exceed \$283,421. The estimated average cost for the bus proposition is less than \$2.00 per year on a house valued at \$100,000.

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



☐ **PROPOSITION 3: Capital Reserve Fund-2023**

To authorize the creation of a *new* Capital Reserve Fund – 2023 and to dissolve the *old* Capital Reserve–2019. All monies in the *old* Capital Reserve-2019 will be transferred into the *new* Capital Reserve Fund-2023.

In October 2021, District voters authorized the 2021 Capital Project and the use of \$2 million in the Capital Reserve-2019 to be used towards the cost of the 2021 Capital Project. With this approval, going forward, the Capital Reserve-2019 can no longer be funded with any excess monies remaining at the end of each school year for future capital projects. In order to start saving excess monies for a capital project in future years, we are asking the voters to approve the creation of a new Capital Reserve fund titled “Capital Reserve Fund-2023”. The life of this reserve is 15 years and the reserve cannot be funded more than \$4 million over that same time frame. One future potential use of such a capital reserve may be to purchase and install infrastructure to meet the NYS mandated zero emission vehicle requirement.

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



☐ **PROPOSITION 4: Technology and Equipment Reserve Fund-2023**

To authorize the creation of a Technology and Equipment Reserve—2023

A few years ago the District received and used SMART Bond monies from NYS to purchase and install mass notification, security cameras and enhance secure entryways at the both the Elementary and Jr/Sr High School for safety and security. It is anticipated that this technology may need updating or replacing within the next 7 to 10 years. The creation and ability to fund a Technology and Equipment reserve fund over the same time period, would provide the District with a savings account which could be used to replace and upgrade this technology when needed.

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

- ❑ Selection of three (3) Board of Education candidates. The two (2) candidates with the highest number of votes will serve a three (3) year term beginning July 1, 2023. The third candidate with the third highest number of votes will fill the vacant seat of William Forsyth whose term will end on June 30, 2024.
- ❑ We have four (4) candidates running for three open seats this year, they are:
 - ✓ Lisa Forsyth
 - ✓ Amy Phillips
 - ✓ Lynn Smith
 - ✓ Cindy Matthews





BUDGET VOTE INFORMATION

☐ **VOTE DATE:** May 16, 2023

☐ **WHERE:** In-person

✓ Sr. High School Gymnasium **(Please note this is a new location)**

✓ Absentee Ballot

“fear of COVID” is no longer an allowable reason to vote via an absentee ballot. To receive an absentee ballot the voter must meet one of the following conditions:

- absent from the County
- temporary or permanent illness/disability
- primary care giver for someone who is ill or physically disabled
- resident or patient of a Veterans Health Administration Hospital
- in jail/prison for any reason other than a felony conviction.

Anyone eligible for an absentee ballot must contact Rachel Stevens to request an absentee ballot application to apply for an absentee ballot. Ms. Stevens can be reached by emailing taxcollector@bbschools.org or by calling 494-1220 ext.

2329.
submitting

You must provide your name, address and telephone number when your request.

☐ **TIME:** In-person voting

✓ 12:00 pm to 9:00 pm

Absentee Ballot voting

✓ Ballot must be received in the District Office by 5:00 pm on May 16, 2023



Please contact Lori Prinz at (585) 494 -1220 ext 2429 or by
email at lprinz@bbschools.org