

BYRON-BERGEN CENTRAL SCHOOL

2022-23 BUDGET PROPOSAL

PRESENTATION

May 10, 2022



District Celebrations

- Shifted all of our students (K-12) back to in-person learning with a focus on keeping kids in school this year
- All extra-curricular clubs, school and district celebrations and activities, music concerts, the school musical, and other events were brought back this year
- 2022 Recipient of the Genesee Valley School Boards Excellence in School Award for our Agriculture Program grades K-12
- Byron-Bergen Central School District Awarded the 2022 Utica National School Safety Award
- Continued partnership with the Genesee County Sheriff's Department and have one of the best SRO programs in NYS
- Byron-Bergen Jr./Sr. High School Named a US News Best High School for the 4th consecutive year



District Celebrations

- **Passed the 2021 Capital Project Vote at no additional tax increase with a focus on updating our facilities and infrastructure throughout the district for the 2022-2023 and 2023-2024 school years and beyond.**
- **5 Year Graduation Rate of over 98%**
- **2nd highest student enrollment in our BOCES CTE Programs**
 - **Students participating in 14 different programs**
- **Offer 9 Advanced Placement (AP) Courses**
- **Continue to have a competitive Music and Arts Program (K-12)**
- **Provided the opportunity for international travel to Costa Rica**
- **Provided the opportunity for field trips and educational opportunities for students in grades K-12**
- **Multiple Scholar Athlete Teams in fall and winter sports**

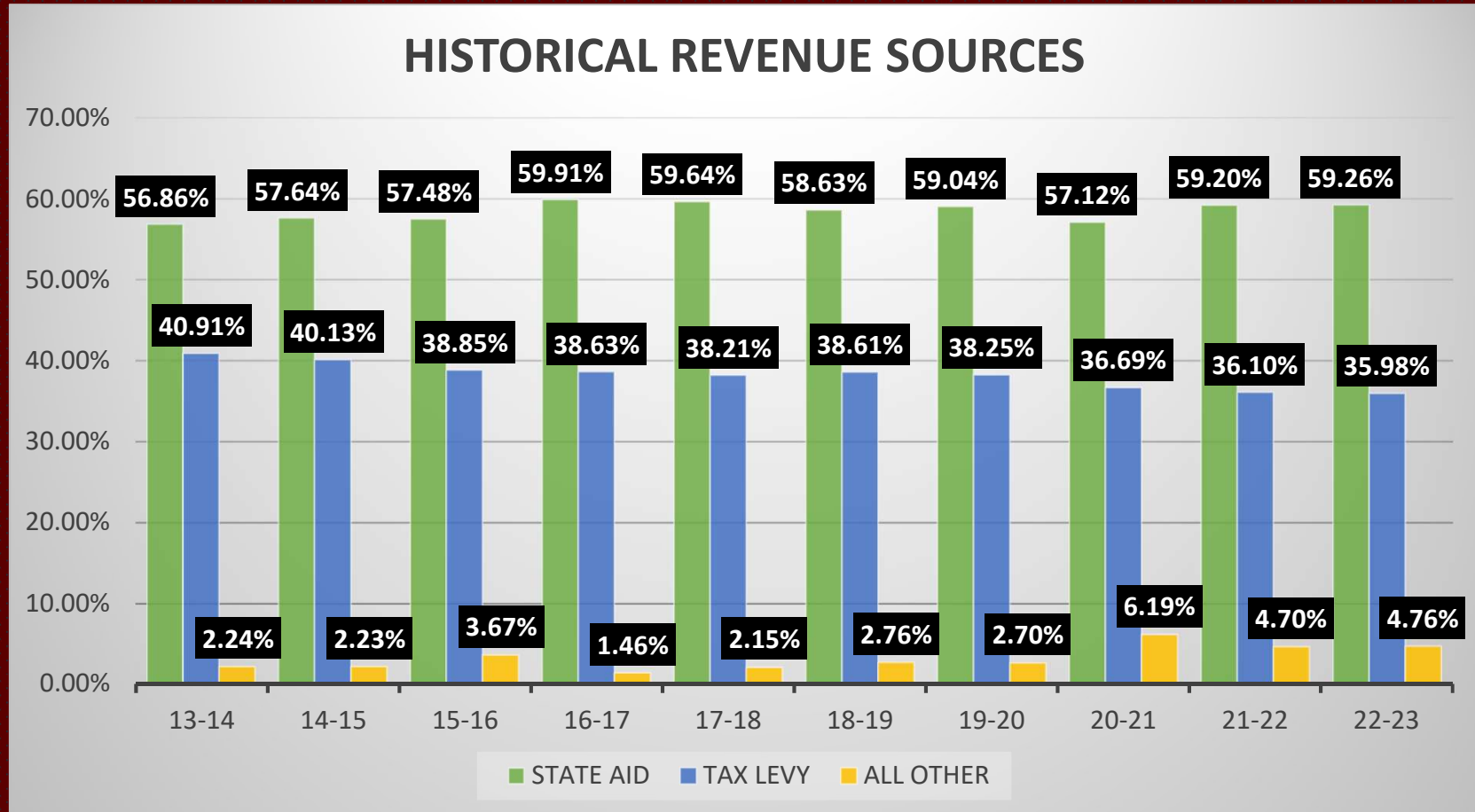


2022-23 ESTIMATED REVENUE



	2021-22 Actual Budget	2022-23 Proposed	\$ Increase (Decrease)
Property Taxes	\$ 9,024,961	\$ 9,183,231	\$ 158,270
State aid, all categories	\$ 14,789,229	\$ 15,126,037	\$ 336,808
Other tax items (Pilots which are in lieu of taxes)	\$ 125,075	\$ 145,025	\$ 19,950
Sales Tax	\$ 35,000	\$ 35,000	\$ 0
Charges for services	\$ 12,000	\$ 12,000	\$ 0
Use of property and money	\$ 104,000	\$ 122,000	\$ 18,000
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>245,800</u>	\$ <u>0</u>
Outside Revenue Subtotal	\$ <u>24,366,065</u>	\$ <u>24,899,093</u>	\$ <u>533,028</u>
Inter-fund revenues from District Reserves	\$ 200,000	\$ 200,000	\$ 0
Designated fund balance	\$ <u>425,000</u>	\$ <u>425,000</u>	\$ <u>0</u>
District Funds Subtotal	\$ <u>625,000</u>	\$ <u>625,000</u>	\$ <u>0</u>
TOTAL REVENUE	\$ <u>24,991,065</u>	\$ <u>25,524,093</u>	\$ <u>533,028</u>

REVENUE SOURCES AS A %

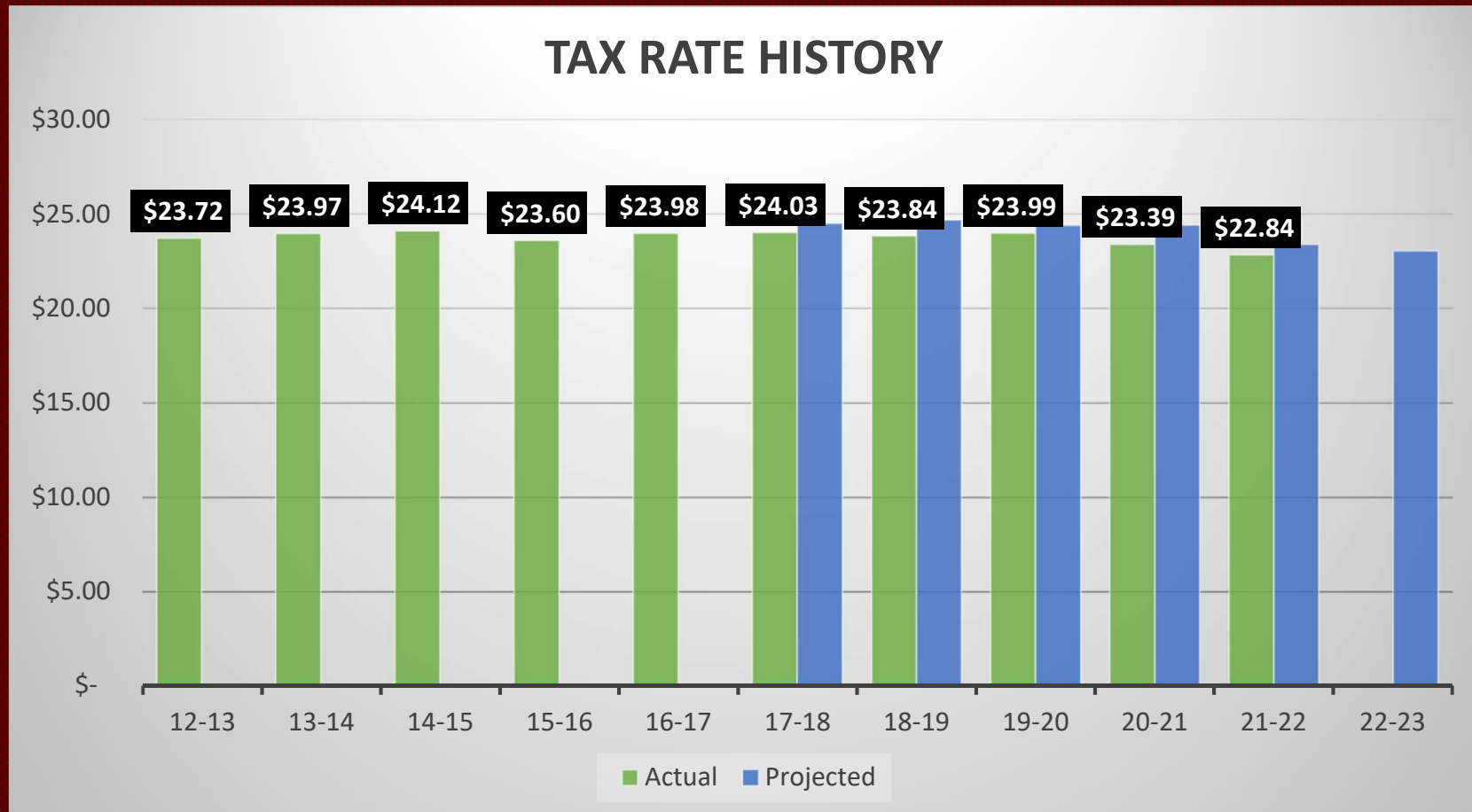


2022-23 PROJECTED TAX LEVY

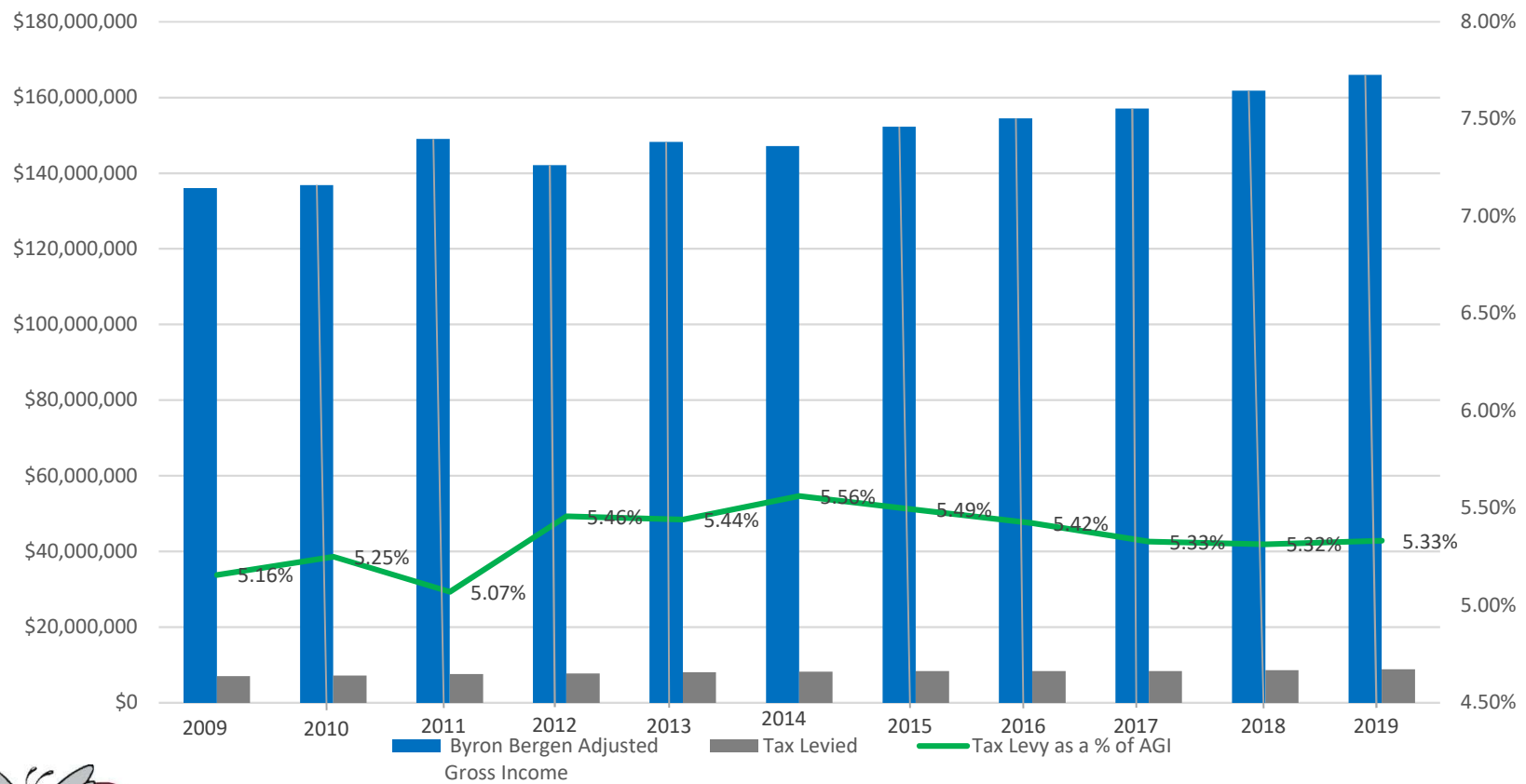


2021-22 Actual Tax Levy	\$ 9,024,961
2021-22 Actual Levy X Tax Base Growth Factor	<u>1.0013</u>
2021-22 Tax Levy adjusted for Growth	\$ 9,036,693
Adjustments:	
Add 2021-22 Pilots received	\$ 82,170
Subtract 2021-22 Local and BOCES share Debt	\$ (189,703)
Adjusted Prior Year TAX LEVY	\$ 8,929,160
Adjusted Tax Levy X Allowable Growth Factor (2% or CPI)	1.02
	\$ 9,107,744
Adjustments:	
Subtract 2022-23 Pilots to be received	\$ (135,025)
Add 2022-23 Local and BOCES share Debt	\$ 261,052
<u>2022-23 Maximum allowable tax levy limit</u>	<u>\$ 9,233,771</u>
Allowable tax levy % increase	<u>2.31%</u>
Board approved tax levy increase %	1.75%
2022-23 Board approved tax levy	\$ 9,183,231
<u>PROJECTED</u> increase in the tax levy rate per \$1,000	\$ 0.21

TAX RATE HISTORY

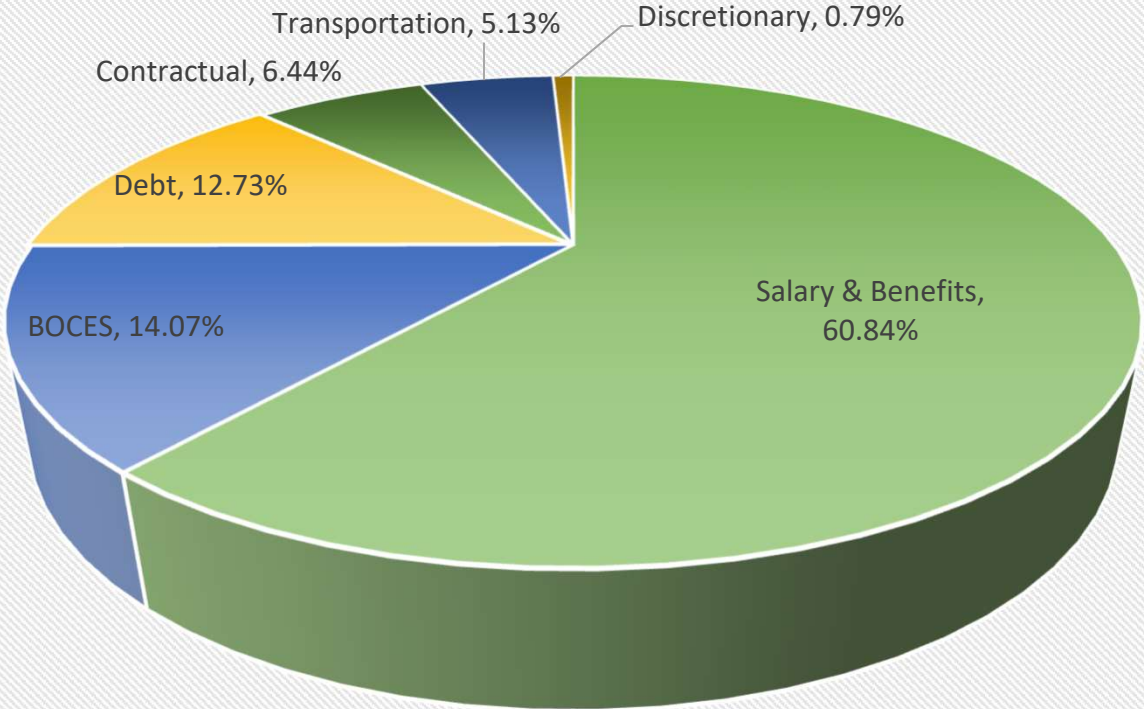


TAX LEVY as a % of BYRON-BERGEN Adjusted Gross Income (AGI)



BUDGET \$25,524,093

EXPENDITURES BY PERCENTAGE



2022-23 Administrative Costs



	<u>2021-22</u> <u>Actual</u> <u>Budget</u>	<u>2022-23</u> <u>Proposed</u> <u>Budget</u>	<u>Difference</u>
Board of Education , Central Administration & District Office	\$ 776,577	\$ 768,029	\$ (8,548)
<ul style="list-style-type: none">• Decrease in contractual salaries			
Maintenance	\$ 1,729,937	\$ 1,763,454	\$ 33,517
<ul style="list-style-type: none">• Increase in contractual salaries• Increase in Utilities			
Central services	\$ 647,870	\$ 691,156	\$ 43,286
<ul style="list-style-type: none">• Increase in BOCES costs (internet access, copiers, security)• Increase in insurance costs			

2022-23 Instructional Costs



	<u>2021-22</u> <u>Actual</u> <u>Budget</u>	<u>2022-23</u> <u>Proposed</u> <u>Budget</u>	<u>Difference</u>
Staff Development and Instructional supervision	\$ 689,068	\$ 699,946	\$ 10,878
<ul style="list-style-type: none"> • Decrease in contractual salaries • Increase in BOCES costs (professional development/training) 			
Instruction – regular & summer	\$6,368,387	\$6,418,018	\$ 49,631
<ul style="list-style-type: none"> • Increase in contractual salaries • Decrease in contractual salary - retirements • Increase in BOCES costs 			
Instruction – special education	\$3,076,761	\$3,179,446	\$102,685
<ul style="list-style-type: none"> • Increase in out of district student placements • Increase in BOCES costs for services 			

2022-23 Instructional Costs (cont.)



	<u>2021-22</u> <u>Approved</u> <u>Budget</u>	<u>2022-23</u> <u>Proposed</u> <u>Budget</u>	<u>Difference</u>
Pupil Services	\$ 2,137,387	\$ 2,164,863	\$ 27,476
<ul style="list-style-type: none"> • Increase in contractual salaries • Increase in BOCES services (hardware/software and repairs) 			
Co-curricular/Inter-scholastic Activities	\$ 487,875	\$ 500,165	\$ 12,290
<ul style="list-style-type: none"> • Increase in contractual salaries • Increase in referee/umps/section V costs 			
Transportation	\$ 1,281,865	\$ 1,260,662	\$ (21,203)
<ul style="list-style-type: none"> • Elimination of a bus route 			
Employee Benefits	\$ 4,511,218	\$ 4,764,425	\$ 253,207
<ul style="list-style-type: none"> • Increase in health insurance rates • Increase in TRS retirement rate 			

2022-23 Capital Costs

	<u>2021-22</u> <u>Approved</u> <u>Budget</u>	<u>2022-23</u> <u>Proposed</u> <u>Budget</u>	<u>Difference</u>
Community service	\$ 4,000	\$ 0	\$ (4,000)
• Pool needs repairs			
Debt service	\$ 3,180,120	\$ 3,213,929	\$ 33,809
• Increase in debt payment			
Transfer to Capital fund	\$ 100,000	\$ 100,000	\$ 0
• Money for replacement of removal of underground fuel oil tank and some interior flooring renovations at the Jr/Sr High School building			



2022-23 PROPOSED BUDGET - SUMMARY...



Type of Expense	2021-22 Approved	2022-23 Proposed	Difference
Board of Education, Central Administration, Finance, Legal and Public Information	\$ 776,577	\$ 768,029	\$ (8,548)
Maintenance	\$ 1,729,937	\$ 1,763,454	\$ 33,517
Printing, Data Processing, Ins, Dues & BOCES Admin	\$ 647,870	\$ 691,156	\$ 43,286
Staff Development and Instructional supervision	\$ 689,068	\$ 699,946	\$ 10,878
Instruction – regular and Summer school	\$ 6,368,387	\$ 6,418,018	\$ 49,631
Instruction – special education	\$ 3,076,761	\$ 3,179,446	\$ 102,685
Pupil Services (Occ Ed, Library, Technology, Guidance, Psychologists, Social Svcs and Health Svcs)	\$ 2,137,387	\$ 2,164,863	\$ 27,476
Co-curricular/Inter-scholastic	\$ 487,875	\$ 500,165	\$ 12,290
Transportation	\$ 1,281,865	\$ 1,260,662	\$ (21,203)
Community service	\$ 4,000	\$ 0	\$ (4,000)
Employee benefits	\$ 4,511,218	\$ 4,764,425	\$ 253,207
Debt Service	\$ 3,180,120	\$ 3,213,929	\$ 33,809
Transfer to Capital Fd for Security work at Bus Garage	\$ 100,000	\$ 100,000	\$ 0
Total	\$24,991,065	\$25,524,093	\$ 533,028

2022-23 PROJECTED SCHOOL TAX BILL - NET OF STAR SAVINGS (PER \$100,000 OF ASSESSED VALUE)



Enhanced STAR – Sr. Citizens \$74,900 Exemption (Prior year exemption was \$70,700)

\$100,000 Assessed value
 (\$ 74,900) Enhanced STAR Exemption
 \$ 25,100 Taxable value
1,000
 25.1 X
 \$23.05 = \$ 578.56 Projected 2022-23 school tax
 \$22.84 = \$ 669.22 Actual 2021-22 school tax
\$(90.66) 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
 \$23.05 = \$ 1,613.30 Projected 2022-23 school tax
 \$22.84 = \$1,598.80 Actual 2021-22 school tax
\$ 14.50 Increase due to change in tax rate

THE PROPOSED TAX LEVY OF 1.75% IS BELOW BYRON-BERGEN'S "ALLOWABLE" TAX LEVY LIMIT (CAP) OF 2.31%. THIS ENABLES THE SCHOOL TO GO OUT UNDER LAW FOR A SIMPLE MAJORITY VOTE..

2022-23 TRANSPORTATION NEEDS



- Two (2) 66 Passenger buses \$ 240,000
 - One (1) Wheelchair bus \$ 75,000
- Total not to exceed \$ 315,000



The purchase of these buses will qualify for the 90% transportation aid. The projected maximum cost of the buses to the community is \$31,500. 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: 2022-23 Proposed Budget

For the purpose of adopting a budget of \$25,524,093 for the 2022-23 school year which includes a 2.13% increase in expenditures and a 1.75% increase in the 2022-23 tax levy. The budget was balanced utilizing a 3% increase in State Aid, a 1.75% increase in the tax levy, school reserves and fund balance.

PROPOSITION 2: Bus Purchase Proposition

To authorize the purchase of two (2) 66 passenger school buses and one (1) wheelchair bus at a total cost not to exceed \$315,000. The estimated average cost for the bus proposition is less than \$2.00 per year on a house valued at \$100,000.

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



□ **PROPOSITION 3: School Vehicle Reserve-2022**

To authorize the creation of a *new* School Vehicle Reserve – 2022 with an increase in the threshold amount of \$500,000 and to dissolve the *old* School Vehicle Reserve – 2019. All monies in the *old* 2019 School Vehicle Reserve will be transferred into the *new* 2022 School Vehicle Reserve.

In May of 2019, the Byron Bergen residents authorized the School to establish a School Vehicle Reserve – 2019 with a maximum threshold of \$500,000 for the purpose of purchasing school vehicles to transport students. With increasing vehicle costs, the district currently has enough reserve funds to purchase vehicles in 2022-23 and 2023-24. However, after 2023-24 the district would have to return to financing vehicle purchases and paying the extra costs, such as, attorney fees, financial advisor fees and interest.

We are asking the Byron Bergen residents to authorize the creation of a new 2022 school vehicle reserve with a threshold amount of \$1 million. The increased threshold will enable the School to “pay cash” to purchase school vehicles for several years and save by not having to pay the extra costs. Another benefit is Transportation Aid from NYS is paid on cost and “assumed interest” of vehicles purchased. This means the School will receive Transportation Aid on interest which we would not be paying.

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

- ❑ Selection of three (3) Board of Education candidates to serve a (3) year term beginning July 1, 2022. We have three candidates running for three open seats this year and they are:
 - ✓ Kimberly Carlson
 - ✓ Heidi Ball
 - ✓ Jeffrey Cook





BUDGET VOTE INFORMATION

VOTE DATE: **May 17, 2022**

WHERE: **In-person**
✓ Jr/Sr High School Wrestling/Fitness Room

Absentee Ballot

✓ Once again this year “fear of COVID” is an allowable reason to vote via an absentee ballot. Anyone interested in this 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 2529. You must provide your name, address and telephone number when submitting your request.

TIME: **In-person voting**
✓ 12:00 pm to 9:00 pm

Absentee Ballot voting

✓ Must be received in the District Office by 5:00 pm on May 17, 2022



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

SCHOOL VEHICLE RESERVE ACTIVITY



	<u>Purchase</u> <u>Cost</u>	<u>Beginning</u> <u>Balance</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
2019 SCHOOL VEHICLE RESERVE		500,000	500,000	185,000	(13,300)	(210,700)
2022-23 Purchases	315,000		(315,000)	56,700	56,700	56,700
2022 RESERVE disapproved	-		-	-	-	-
2023-24 Purchases	255,000		-	(255,000)	45,900	45,900
2024-25 Purchases	300,000		-	-	(300,000)	54,000
2025-26 Purchases	315,000		-	-	-	(315,000)
2026-27 Purchases	320,000		-	-	-	-
2027-28 Purchases	350,000		-	-	-	-
2028-29 Purchases	300,000		-	-	-	-
2029-30 Purchases	300,000		-	-	-	-
2030-31 Purchases	300,000		-	-	-	-
	2,755,000		185,000	(13,300)	(210,700)	(369,100)

	<u>Purchase</u> <u>Cost</u>	<u>Beginning</u> <u>Balance</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
2022 SCHOOL VEHICLE RESERVE		500,000	500,000	685,000	486,700	289,300	130,900	24,200	(54,900)
2022-23 Purchases	315,000		(315,000)	56,700	56,700	56,700	56,700	56,700	-
2022 RESERVE approved	-		500,000	-	-	-	-	-	-
2023-24 Purchases	255,000		-	(255,000)	45,900	45,900	45,900	45,900	45,900
2024-25 Purchases	300,000		-	-	(300,000)	54,000	54,000	54,000	54,000
2025-26 Purchases	315,000		-	-	-	(315,000)	56,700	56,700	56,700
2026-27 Purchases	320,000		-	-	-	-	(320,000)	57,600	57,600
2027-28 Purchases	350,000		-	-	-	-	-	(350,000)	63,000
2028-29 Purchases	300,000		-	-	-	-	-	-	(300,000)
2029-30 Purchases	300,000		-	-	-	-	-	-	-
2030-31 Purchases	300,000		-	-	-	-	-	-	-
	2,755,000		685,000	486,700	289,300	130,900	24,200	(54,900)	(77,700)