

Proposed Budget - Draft 2

Bemus Point Central School District
Board of Education Meeting
March 14, 2022



Transportation Replacement Plan



- The District will purchase two 66 seat passenger buses at a maximum estimated cost of \$300,000.
- This bus proposition will appear on the May 17th budget vote.



Transportation Replacement Plan



Bus #	Year	Make	Capacity Adult/Child	Mileage	Replace	Condition
20	2013	International	44/66	67,823	2021-22	Fair
22	2014	International	44/66	90,927	2021-22	Fair
24	2015	International	44/66	103,066	2022-23	Fair
25	2015	International	44/66	83,950	2022-23	Fair
26	2016	International	44/66	67,452	2023-24	Good
27	2016	International	44/66	88,065	2024-25	Good
28	2017	International	44/66	84,119	2024-25	Good
29	2017	Ford/Transit	9/9	40,001	2025-26	Good
30	2017	Ford/Girdan Bus	13/13	72,213	2023-24	Good
31	2017	Ford/Girdan Bus	1/12	24,432	2025-26	Good
32	2018	International	44/66	52,619	2026-27	Good

Transportation Replacement Plan



Bus #	Year	Make	Capacity Adult/Child	Mileage	Replace	Condition
33	2019	Dodge/Caravan	6/6	43,429	2026-27	Good
34	2019	International	44/66	26,125	2027-28	Good
35	2019	Dodge/Durango	5/5	28,193	2027-28	Good
36	2020	Freightliner/ Thomas	28/42	35,979	2028-29	Good
37	2020	Freightliner/ Thomas	29/42	15,056	2029-30	Good
38	2022	Freightliner/ Thomas	44/65	13,948	2030-31	Good
39	2022	International	44/66	20,523	2030-31	Good
40	2023	Freightliner/ Thomas	44/65	0	2031-32	TBD
41	2023	International	44/66	1,225	2031-32	New

Revenue



Appropriated fund balance will remain the same.

The tax levy limit is 2.89%. Increase of \$261,854.

State Aid is increased by approximately \$102,789.

BOCES aid ratio increased from 47.7% to 47.8%.

The district's total revenue is anticipated to be \$16,035,782 - increase of \$447,430.

Use of District Reserves



RESERVE	2021 - 22	2022 - 23
Retirement Contribution Reserve Fund	-	42,500
Unemployment Reserve	10,000	10,000
Workers Compensation Reserve	64,200	61,900
Tax Certiorari Reserve	-	31,700
TOTAL:	74,200	146,100

Tax Levy



The tax levy limit is the highest allowable tax limit a school district can propose for its annual budget. It is not a 2% tax cap.

New York State has determined the allowable levy growth factor to be used in calculation of the 2022-23 tax cap to be **2.0%**.

The District's current maximum tax levy percent increase is **2.89%**

Tax Levy History



YEAR	TAX LEVY LIMIT %	APPROVED TAX CAP %
2012-13	1.47	4.50
2013-14	5.11	5.11
2014-15	2.01	2.01
2015-16	2.20	2.20
2016-17	3.23	3.23
2017-18	2.35	2.35
2018-19	1.21	1.21
2019-20	3.23	0.00
2020-21	2.27	2.25
2021-22	1.09	1.09
TAX LEVY 3 YEAR AVERAGE:		1.11
TAX LEVY 10 YEAR AVERAGE:		2.40

Executive State Aid Proposal



Estimated Aids	2021-22	2022-23
Foundation Aid	3,589,926	3,697,623
Services Aid	52,599	54,447
Public/Private Excess Cost Aid	159,350	142,404
Building Aid	1,281,858	1,280,666
Transportation Aid	433,286	451,326
BOCES Aid	370,590	363,932
Total Aid:	5,887,609	5,990,398
	Difference:	102,789
Universal Pre-K (federal fund)	67,500	67,500

District Revenue Summary



Estimated Revenues	2021-22	2022-23
Appropriated Fund Balance	400,000	400,000
Reserves - Unemployment	10,000	10,000
Reserves - Workers Comp	64,200	61,900
Reserves - TRS	-	42,500
Reserves - Tax Certiorari	-	31,700
Tax Levy	9,054,864	9,313,717*
State Aid	5,477,234	5,626,466
BOCES Aid	371,054	363,932
All Other Revenue Categories	211,000	185,567
Total Revenue:	15,588,352	16,035,782
*Tax cap of 2.89%	Difference:	447,430

Expenditures



Salaries and Benefits

- Instructional staff – TBD in negotiations
- Administrators - TBD in negotiations
- Non-Instructional Support Staff Supervisors - TBD in negotiations
- Confidential Employees - TBD in negotiations
- Non-Instructional Support Staff - 2nd year of contract

Expenditures



New Personnel

- Clerk II at BPE

Stimulus Funds - Personnel

- School Social Worker
- District Nurse
- School Psych. Intern

BOCES Projection

- Public Relations Specialist
- Current year expenditures - \$1,402,791 (estimated)

Expenditures



Materials and Supplies, Travel and Conferences - all line items decreased slightly

TRS rate is increased to 10.29% (up from 9.8%)

Health Insurance - rates are up 4%

Utilities - up significantly

- Heat - 46%
- Electric - 26%

Expenditures



Capital Outlay Project

- \$100,000 annual maintenance project
- Scope will include door and bathroom fixture replacements at Bemus Point Elementary School

District Expenditures Summary



Estimated Expenditures	2021 - 22	2022 - 23	Change
Board of Education	9,500	11,750	2,250
Central Administration	204,450	206,400	1,950
Finance	204,150	198,100	(6,050)
Legal/Personnel	53,000	71,200	18,200
Central Services	1,358,800	1,384,800	26,000
Special Items	189,000	206,100	17,100
Instruction	7,694,800	7,926,640	231,840
Transportation	660,500	677,800	17,300
Recreation - Fitness Center	4,000	-	(4,000)
Employee Benefits	3,155,100	3,304,800	149,700
Debt Service	2,055,052	2,055,548	496
TOTAL:	15,588,352	16,043,138	454,786

Budget Summary



Total Revenue: \$16,035,782

Total Expenditures: \$16,043,138

Budget Gap: (\$7,356)

Historic Budget Summary



Budget Year	Budget	Change	Percent Change
2015-16	13,305,925	-	-
2016-17	14,028,425	996,450	7.10
2017-18	15,024,875	996,450	6.63
2018-19	15,469,340	444,465	2.87
2019-20	15,841,689	372,349	2.35
2020-21	15,440,364	(401,325)	(2.59)
2021-22	15,588,352	147,988	.96
2022-23	16,035,782*	447,430	2.87
Average Budget Increase-Last 3 years :			.41
Average Budget Increase-Last 6 years :			2.18

*Estimated Revenue - using max tax levy limit

Next Steps



Determine final tax levy limit for budget.

Finalize all anticipated expenditures in 2022-23 budget.

Create final recommendations for staffing and programming.

Next Steps



April 20th – Board of Education meeting - Final budget presentation.

May 5th - District Budget Hearing

May 17th - VOTE!