

2023-24 BARKER PROPOSED BUDGET

May 8, 2023
BUDGET HEARING

BUDGET PROCESS

- Developed by the Board of Education with input from Administration and the Budget Advisory Committee
- Budget Advisory Committee included 3 BOE members and 4 community members
- Multiple meetings were held from January – April

BUDGET DEVELOPMENT

- Budget Goals
 - Balanced Budget
 - Revenues
 - Expenditures
 - Long-term sustainability of District
 - Best learning opportunity for students

2023-24

2022-23 = \$17,817,534

2023-24 = \$18,195,652

2.12 % INCREASE IN BUDGET

BUDGET HISTORY

BUDGET YEAR	BUDGET
2015-16	\$ 18,316,472
2016-17	\$ 17,997,507
2017-18	\$ 17,098,307
2018-19	\$ 17,057,539
2019-20	\$ 17,272,346
2020-21	\$ 17,254,712
2021-22	\$ 17,254,712
2022-23	\$ 17,817,534
2023-24	\$ 18,195,652*

* Increase 2.12% from prior year

REVENUE

- State Aid
- Property Tax/Tax Levy
- Other Property Tax Items
- PILOT
- Other
- Fund Balance

REVENUE BUDGET

Revenues	2023-24 Proposed Budget	2022-23 Adopted Budget	Change \$	Change %
State Aid	11,975,186	10,490,920	1,184,266	11.29
Tax Levy	5,017,125	4,918,750	98,375	2.00
Other Property Tax Items	2,129,000	2,003,786	125,214	6.25
PILOT	36,449	36,499	0	0.00
Other	228,600	263,764	-35,164	-13.33
Fund Balance	0	103,685	-103,685	-100.00
TOTAL**	19,086,360	17,817,354	1,269,006	7.12

* Revenues from the Energy Cessation Mitigation Fund will be gone by 2028-29 school year and any current surplus will be used to replenish reserves

State Aid

- Formula Based Aids:
 - Foundation Aid is the largest component but is also includes Hardware, Software, Textbook, and Library Aids
 - Increase this year in Foundation Aid of \$1,125,412

State Aid

- Expense-Based Aids:
 - District is reimbursed in the year following the expenditure
 - Includes Building, Excess Cost, Transportation and BOCES aids
 - 2023-24 expense-based aids increased \$ 322,769

HISTORY STATE AID

(All State Aid including Foundation Aid)

YEAR	DOLLARS	% OF REVENUE
2015-16	7,700,803	42.05
2016-17	7,999,224	44.45
2017-18	7,380,524	43.17
2018-19	7,898,163	46.30
2019-20	8,117,619	47.00
2020-21	8,278,683	47.98
2021-22	9,466,700	54.86
2022-23	10,490,920	58.88
2023-24	11,675,186	64.16

Tax Levy

- Property taxes collected by the District
- Since 2013-14 increases have been controlled by the tax levy calculation. The calculation uses a formula that either uses the rate of inflation or 2%, whichever is less
- This year the rate of inflation is greater than 2%, tax levy increase formula uses the 2% to calculate the tax cap
- District's calculated tax levy limit 2023-24 is \$5,055,766 (2.79%)
- Proposed levy increase is \$5,017,125, a 2% increase
- District is not exceeding the calculated tax cap, so a simple majority is required to pass the budget
- Last year the Board reduced the proposed levy in August

HISTORY TAX LEVY

YEAR	DOLLARS	% OF REVENUE
2015-16	4,072,543	22.24
2016-17	4,153,994	23.08
2017-18	4,237,073	24.78
2018-19	4,321,814	25.34
2019-20	4,494,687	26.02
2020-21	4,584,581	26.57
2021-22	4,767,964	27.63
2022-23	4,918,750	27.60
2023-24	5,017,125	26.29

Estimated Tax Rates

TOWN	2023-24	2022-23	\$ Change from 22-23	% Change from 22-23
SOMERSET	19.13	18.75	.38	2.03
HARTLAND	16.25	15.92	.33	2.07
NEWFANE	21.79	20.75	1.04	5.01
RIDGEWAY	15.61	15.30	.31	2.03
YATES	13.64	13.36	.28	2.10

* Uses equalization rates and assessments from 2022-23 and subject to change

Estimated Tax Increases

- A house valued at \$100,000 would have an estimated increase to the tax bill in each town:

TOWN	INCREASE/\$100,000
SOMERSET	\$38.00
HARTLAND	\$33.00
NEWFANE	\$104.00
RIDGEWAY	\$31.00
YATES	\$38.00

* Uses equalization rates and assessments from 2022-23 and subject to change

Other Property Tax Items

- Interest and penalties on property taxes
- Anticipated payments from the Energy Cessation Mitigation Fund
- The funds from the Energy Cessation Mitigation Fund are reduced each year by 10%, the last year that the District will receive these funds is 2027-28, no funds will be received in 2028-29
- The District is now planning for this reduction by using any surplus to replenish reserve accounts

PILOT/Other

- Mayer Brothers estimated at \$36,449
- Other Revenue includes Medicaid payments, interest earned, tuitions collected, refunds of prior year expenses, admissions, charges for services

HISTORY

PILOT AND PROPERTY TAX ITEMS

YEAR	PROPERTY TAX ITEMS	PILOT	TOTAL	% OF TOTAL REVENUE
2015-16		3,033,600	3,033,600	16.56
2016-17		2,737,350	2,737,350	15.21
2017-18		2,441,100	2,441,100	14.28
2018-19		1,807,559	1,807,559	10.60
2019-20		1,809,999	1,809,999	10.48
2020-21	1,645,388	33,107	1,678,495	9.73
2021-22	2,630,696	35,852	2,666,548	15.45
2022-23	2,003,786	36,449	2,040,235	11.45
2023-24	2,129,000	36,449	2,165,449	11.35

Fund Balance

- Cash from reserve accounts that the District uses to close the gap between revenues and expenditures
- For 2022-23, the District had budgeted \$103,865 of Fund Balance but will not need to utilize it. The year of 2021-22 was the first time that the District has not used Fund Balance to balance the budget since 2013-14.
- Any Surplus Fund Balance in 2023-24 will be placed into Reserves for use in future years

EXPENDITURES

- General Support
- Instruction
- Pupil Transportation
- Community Service
- Employees Benefits
- Debt Service
- Interfund Transfers

EXPENDITURE BUDGET

Expenditures	2023-24 Proposed Budget	2022-23 Adopted Budget	Change \$	Change %
General Support	2,495,002	2,086,994	408,008	19.55
Instruction	10,161,102	10,080,126	408,808	0.80
Transportation	1,414,975	1,430,277	-15,302	-1.07
Community Service	33,600	33,600	0	0
Undistributed	4,090,973	4,186,537	-95,564	-2.28
TOTAL	18,195,652	17,817,534	378,118	2.12

EXPENDITURE NOTES

General Support:

- Increase of 19.55%
- Increased cost in the area primarily due to changing from inhouse management of technology services to Erie 1 BOCES to provide this service. Some of this expense was previously in the Instructional portion of the budget. There is also an increased cost for the Central Business Office services received through Erie 2. Additional money was also added to the utility budget lines.

EXPENDITURE NOTES

Instructional:

- Increase of .8%
- There was a transfer of a portion of the previously budgeted technology services to General Support which reduced the overall increase in Instructional Services
- Retiring employees have been replaced. The savings from some of the retirements have helped to offset contractual increases.
- Material/supplies/equipment kept flat
- Programs remain intact.

EXPENDITURE NOTES

Transportation:

- Decrease of 1.07%
- Reduction in the number of regular home to school runs

Community Service:

- No changes

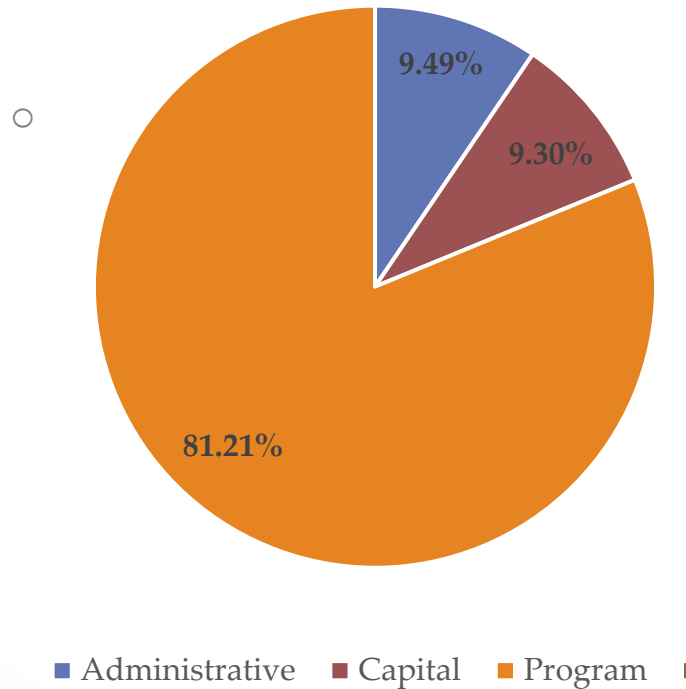
EXPENDITURE NOTES

Undistributed:

- Decrease of 2.28%
- **Employee Benefits:**
 - Increase in health insurance of 5%
 - TRS employer contribution rates decreased from 10.29% to 9.76%
- **Debt Service:**
 - Retirement of the 2007 bond in 2022-23
- **Interfund Transfers:**
 - Includes a Capital Outlay Project of \$100,000 consisting of renovations to the Jr.-Sr. HS Auditorium including stage rigging, lights, and sound improvements

TRI-COMPONENT BUDGET

- Administrative
- Capital
- Program



HISTORY

TRI-COMPONENT BUDGET

YEAR	ADMINISTRATIVE	PROGRAM	CAPITAL
2015-16	11.04	73.95	15.00
2016-17	10.30	74.79	14.91
2017-18	11.09	77.50	11.41
2018-19	10.52	78.32	11.16
2019-20	8.91	80.49	10.60
2020-21	9.12	81.48	9.40
2021-22	9.24	81.84	8.92
2022-23	9.20	80.77	10.03
2023-24	9.49	81.21	9.30

BOE CANDIDATES

- Two vacant seats
- Three-year terms each
- Candidates
 - John E. Sweeney, Jr.
 - Emily Gow

PLEASE VOTE

- Qualified voter if you are a citizen of the United States, resident of the Barker School District at least 30 days prior to the Budget Vote and at least eighteen years of age
- May 16, 2023, between 12:00 pm and 8:00 pm in the Herbert F. Ludwig Fine Arts Hall located in the Barker Jr.-Sr. High School



MONTHS OF THE YEAR

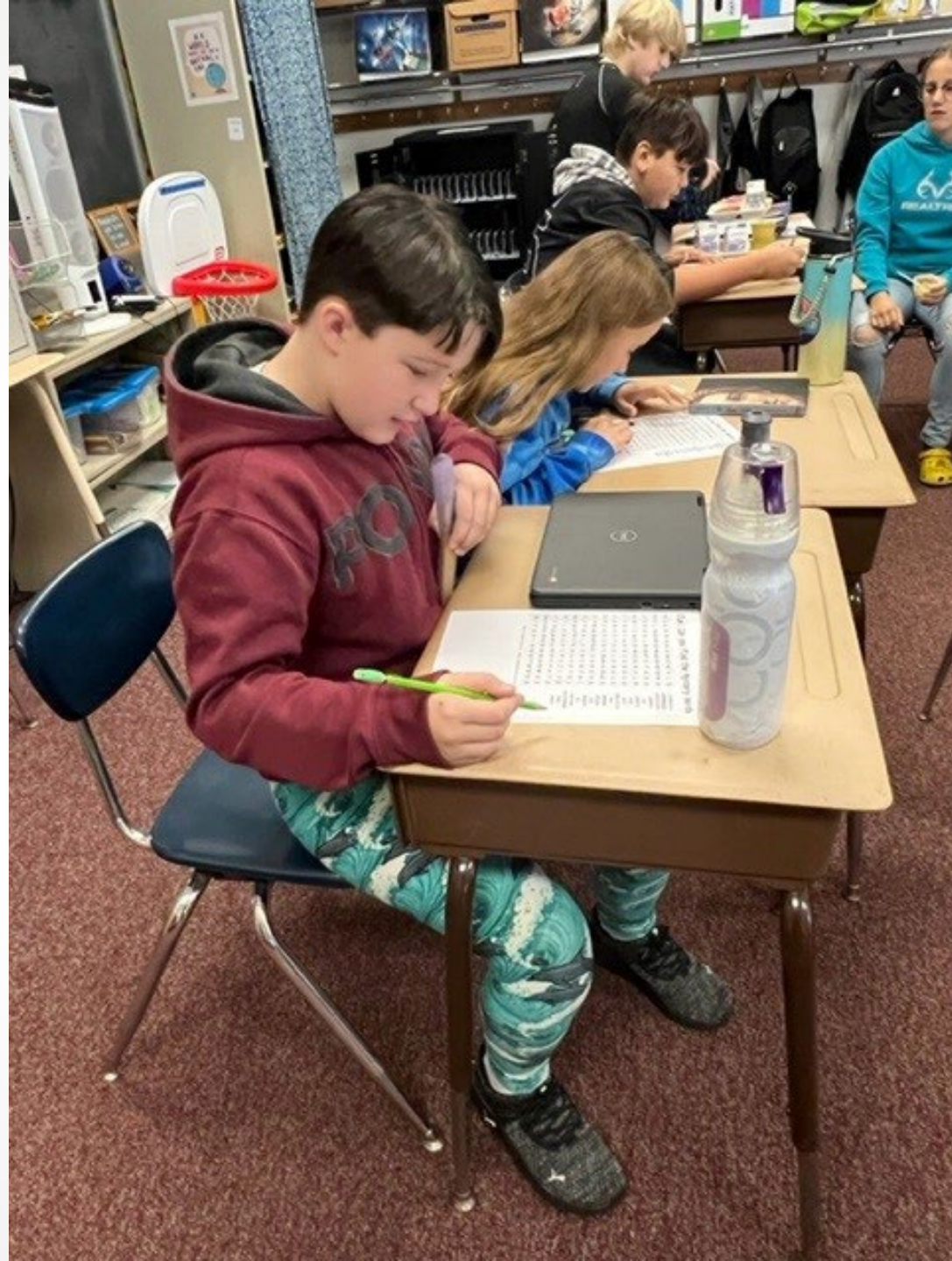
January	February
March	April
May	June
July	August
September	October
November	December

DAYS OF THE WEEK

Sunday - Sun.
Monday - Mon.
Tuesday - Tues.
Wednesday - Wed.
Thursday - Thurs.
Friday - Fri.
Saturday - Sat.

Calendar

1	2	3	4
5	6	7	8







2023-24 BUDGET

QUESTIONS