

# 2022-23 BARKER PROPOSED BUDGET

May 9, 2022  
BUDGET HEARING

# BUDGET PROCESS

- Developed by the Board of Education with input from Administration and a newly created 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

# 2022-23

2021-22 = \$17,254,712

**2022-23 = \$17,817,534**

3.26% 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 *

\* Increase 3.26% from prior year

# REVENUE

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

# REVENUE BUDGET

Revenues	2022-23 Proposed Budget	2021-22 Adopted Budget	Change \$	Change %
State Aid	10,490,920	9,466,700	1,024,220	10.82
Tax Levy	4,953,914	4,767,964	185,950	3.90
Other Property Tax Items	2,003,786	2,630,696	-626,910	-23.83
PILOT	36,449	35,852	597	1.67
Other	228,600	328,500	-99,900	-30.41
Fund Balance	103,865	25,000	78,865	315.46
<b>TOTAL</b>	<b>17,817,534</b>	<b>17,254,712</b>	<b>562,822</b>	<b>3.26</b>

# 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 \$939,345

# State Aid

- Expense-Based Aids:
  - District is reimbursed in the year following the expenditure
  - Includes Building, Excess Cost, Transportation and BOCES aids
  - 2022-23 expense-based aids increased \$ 87,351

# 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

# HISTORY FOUNDATION AID

BUDGET YEAR	FOUNDATION AID	% OF STATE AID	% OF TOTAL REVENUE
2015-16	4,272,275	55.48	23.33
2016-17	4,475,571	55.95	24.87
2017-18	4,745,990	64.30	27.76
2018-19	4,968,541	62.91	29.13
2019-20	5,250,642	64.68	30.40
2020-21	5,250,642	63.42	30.43
2021-22	6,131,262	64.56	35.42
2022-23	7,070,607	67.54	39.77

# 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
- In general, a simple majority is required to pass the budget if the District stays below the calculated tax cap
- 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 2022-23 is \$5,004,625
- Proposed levy increase is \$4,953,914, a 3.9% increase
- District is not exceeding the tax cap, so a simple majority is required to pass the budget
- At any time, a District can increase above this cap with a super majority (60%)

# 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	4,953,914	27.80

# Estimated Tax Rates

TOWN	2022-23	2021-22	2020-21	Change from 21-22	Change from 20-21
SOMERSET	18.75	18.06	19.11	+ .69	- .36
HARTLAND	16.45	15.83	16.50	+ .62	- .05
NEWFANE	20.50	19.73	20.45	+ .77	+ .05
RIDGEWAY	15.14	14.57	15.96	+ .57	- .82
YATES	13.73	13.21	14.52	+ .52	- .79

\* Uses equalization rates and assessments from 2021-22 and subject to change

# Estimated Tax Rates

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

<b>SOMERSET</b>	<b>\$ 69.00</b>
HARTLAND	\$ 62.00
NEWFANE	\$ 77.00
RIDGEWAY	\$ 57.00
YATES	\$ 52.00

\* Uses equalization rates and assessments from 2021-22 and is subject to change

# Other Property Tax Items

- Interest and penalties on property taxes
- Anticipated payments from the Energy Cessation Mitigation Fund

# 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

# Fund Balance

- Cash from reserve accounts that the District uses to close the gap between revenues and expenditures
- The District has used Fund Balance to balance the budget since 2013-14. In 2022-23, the District has budgeted \$103,865 of Fund Balance.
- The District anticipates that it will not need to use Fund Balance in 2022-23



# HISTORY FUND BALANCE

YEAR	DOLLARS	% OF REVENUE
2015-16	3,181,526	17.37
2016-17	2,685,939	14.92
2017-18	2,627,610	15.37
2018-19	2,513,957	14.74
2019-20	2,466,981	14.28
2020-21	2,384,453	13.82
2021-22	25,000	.14
2022-23	103,865	.58

# EXPENDITURES

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

# EXPENDITURE BUDGET

Expenditures	2022-23 Proposed Budget	2021-22 Adopted Budget	Change \$	Change %
General Support	2,086,994	2,050,087	36,907	1.80
Instruction	10,080,126	9,697,114	383,012	3.95
Transportation	1,430,277	1,466,665	-36,688	-2.48
Community Service	33,600	33,600	0	0
Undistributed	4,186,537	4,007,246	179,291	4.47
<b>TOTAL</b>	<b>17,817,534</b>	<b>17,254,712</b>	<b>562,822</b>	<b>3.26</b>

# EXPENDITURE NOTES

## **General Support:**

- Increase of 1.8% from prior year
- Continue to use Erie 1 and Erie 2 BOCES for Central Business Office Functions
- District has added one FTE to the Building and Grounds Staff

# HISTORY

## GENERAL SUPPORT

YEAR	DOLLARS	% OF EXPENDITURES
2015-16	2,432,014	13.28
2016-17	2,370,413	13.17
2017-18	2,253,947	13.18
2018-19	2,128,681	12.48
2019-20	2,043,123	11.83
2020-21	2,045,188	11.85
2021-22	2,050,087	11.88
2022-23	2,086,994	11.71

# EXPENDITURE NOTES

## **Instructional:**

- Increase of 3.95%
- Primary reasons for increase: salary increases, addition of part time lunch monitors in the elementary cafeteria, addition of aides to meet IEP requirements, addition of a part-time nurse, and increases in tuition for SWD at BOCES and private placements
- Material/supplies/equipment kept relatively flat

# HISTORY INSTRUCTION

YEAR	DOLLARS	% OF EXPENDITURES
2015-16	9,490,281	51.82
2016-17	9,402,022	52.24
2017-18	9,525,483	55.71
2018-19	9,654,108	56.60
2019-20	9,688,677	56.09
2020-21	9,611,338	55.70
2021-22	9,697,114	56.20
2022-23	10,080,126	56.57

# EXPENDITURE NOTES

## **Transportation:**

- Decrease of 2.48%
- Reduction in the number of regular home to school runs

## **Community Service:**

- No changes

# HISTORY

# TRANSPORTATION

YEAR	DOLLARS	% OF EXPENDITURES
2015-16	1,127,017	6.15
2016-17	1,073,062	5.96
2017-18	1,038,640	6.07
2018-19	1,000,348	5.86
2019-20	1,382,840	8.01
2020-21	1,439,790	8.34
2021-22	1,466,665	8.50
2022-23	1,430,277	8.03

# EXPENDITURE NOTES

## Undistributed:

- Increase of 4.47%
- **Employee Benefits:**
  - Increase in health insurance of 5%
- **Debt Service:**
  - Increase due to Solar Project and EPC that were completed in the 2021-22 year
  - Will have off setting Building Aid
  - Retirement of the 2007 bond in 2022-23
- **Interfund Transfers:**
  - Includes a Capital Outlay Project of \$100,000 consisting of door, security, communication and entry enhancements at the Central School Building

# HISTORY

## EMPLOYEE BENEFITS

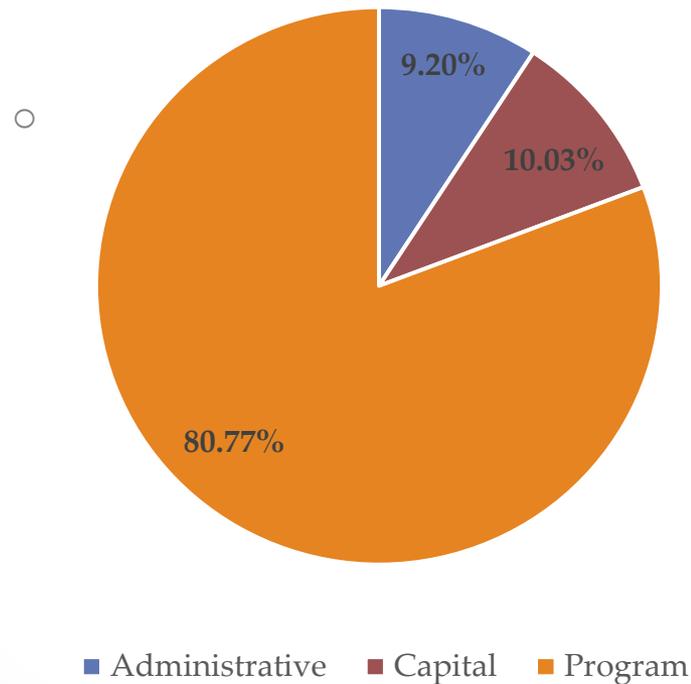
YEAR	DOLLARS	% OF EXPENDITURES
2015-16	4,000,130	21.84
2016-17	3,820,035	21.23
2017-18	3,683,237	21.54
2018-19	3,701,589	21.70
2019-20	3,585,781	20.76
2020-21	3,817,296	22.12
2021-22	3,716,496	21.54
2022-23	3,692,189	20.72

# HISTORY DEBT SERVICE

YEAR	DOLLARS	% OF EXPENDITURES
2015-16	1,147,100	6.26
2016-17	1,194,025	6.63
2017-18	417,500	2.44
2018-19	418,213	2.45
2019-20	413,325	2.39
2020-21	187,500	1.09
2021-22	180,750	1.05
2022-23	384,348	2.16

# 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

# BOE CANDIDATES

- Two vacant seats
- Three-year terms each
- Candidates
  - Richard Weller
  - Jennifer Ellnor Harris
  - Deanna Weeks Carnes
  - Charles K. Stodolka

# 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 17, 2022, between 12:00 pm and 8:00 pm in the Herbert F. Ludwig Fine Arts Hall located in the Barker Jr.-Sr. High School









# 2022-23 BUDGET

# QUESTIONS