SPECIAL REPORT
Adoption of the 2021-22 Budget
April 20, 2021

BYRAM HILLS
CENTRAL SCHOOL DISTRICT
2021-2022 Budget Development Process

- **January 19, 2021**
  - Budget Hearing I
    - Five-Year Fiscal Trend Analysis
    - Property Tax Cap Formula
    - Principals' Overview

- **March 2, 2021**
  - Administration's Proposed Budget

- **March 16, 2021**
  - Budget Hearing II
    - Programs for Students with Special Needs
    - Computer Assisted Instruction
    - Art and Music Instruction
    - Curriculum Development

- **March 23, 2021**
  - Budget Hearing III
    - Interscholastic Athletics
    - Operations and Maintenance
    - Transportation Services
    - Revenue

- **April 13, 2021**
  - Budget Hearing IV
    - Final Proposed Budget

- **April 20, 2021**
  - Budget Adoption

- **May 4, 2021**
  - Budget Hearing V
    - Review of Proposed Budget

- **May 18, 2021**
  - Budget Vote – H.C. Crittenden MS
    (6:30 a.m. – 9:00 p.m.)
ADMINISTRATION’S PROPOSED BUDGET 2021-2022

2020-2021 Budget $94,534,535
Administration's Proposed
2021-2022 Budget $95,243,544

Budget to Budget Increase +709,009 or 0.75%
What Does the Proposed Budget include?

✓ All programs and services that have supported student success
✓ All state and federally mandated programs
✓ All athletic programs remain
✓ All extracurricular programs remain
✓ All transportation services remain
BYRAM HILLS CENTRAL SCHOOL DISTRICT
2021-22 ADMINISTRATION’S PROPOSED BUDGET
BY COMPONENT
$95,243,544

- PROGRAM: $68,787,564 (72.2%)
- CAPITAL: $15,315,269 (16.1%)
- ADMINISTRATIVE: $11,140,711 (11.7%)
BYRAM HILLS CENTRAL SCHOOL DISTRICT
2021-22 ADMINISTRATION’S PROPOSED BUDGET
BY OBJECT
$95,243,544  +0.75%

- Salaries & Benefits: 77.9%
- Contractual Services: 14.1%
- Supplies & Equipment: 2.5%
- Vehicles: 0.6%
- Debt Service: 3.0%
- Maintenance Projects: 1.9%
BYRAM HILLS CENTRAL SCHOOL DISTRICT
2021-22 ESTIMATED REVENUE
$95,243,544  +0.75%

Real Property Taxes  89%
State Aid  4%
Payment in Lieu of Taxes (PILOT)  3%
Fund Balance Appropriation  3%
Other Revenue  1%
### Total Revenues of $95,243,544

<table>
<thead>
<tr>
<th>Type of Revenue</th>
<th>2020-2021 Budget</th>
<th>Projected 2021-22</th>
<th>Variance ($)</th>
<th>Variance (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Property Taxes (Tax Levy)</td>
<td>83,653,558</td>
<td>84,490,094</td>
<td>836,536</td>
<td>1.00%*</td>
</tr>
<tr>
<td>Payment in Lieu of Taxes (PILOTS)</td>
<td>2,580,489</td>
<td>2,528,029</td>
<td>-52,460</td>
<td>-2.03%</td>
</tr>
<tr>
<td>Other Revenue</td>
<td>958,750</td>
<td>965,000</td>
<td>6,250</td>
<td>0.65%</td>
</tr>
<tr>
<td>State Aid</td>
<td>4,401,285</td>
<td>4,374,144</td>
<td>-27,141</td>
<td>-0.62%</td>
</tr>
<tr>
<td>Fund Balance</td>
<td>2,940,453</td>
<td>2,886,277</td>
<td>-54,176</td>
<td>-1.84%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>94,534,535</strong></td>
<td><strong>95,243,554</strong></td>
<td><strong>709,009</strong></td>
<td><strong>0.75%</strong></td>
</tr>
</tbody>
</table>

* 1.57% Below Maximum Allowable Tax Levy of 2.57%
## Estimated 2021-22 Tax Rates* per $1,000 of Assessed Value

<table>
<thead>
<tr>
<th>Town</th>
<th>Estimated Tax Rates*</th>
<th>Dollar Change</th>
<th>Percentage Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>North Castle (85%)</td>
<td>$704.18</td>
<td>+$0.95</td>
<td>+0.14%</td>
</tr>
<tr>
<td>New Castle (0.6%)</td>
<td>$87.93</td>
<td>+$3.03</td>
<td>+3.56%</td>
</tr>
<tr>
<td>Bedford (0.4%)</td>
<td>$154.75</td>
<td>+$8.64</td>
<td>+5.92%</td>
</tr>
<tr>
<td>Mt. Pleasant (14%)</td>
<td>$1,223.32</td>
<td>+$68.05</td>
<td>+5.89%</td>
</tr>
</tbody>
</table>

* Tentative – Subject to Change
## Tax Rate % Change
### 2015-2022

<table>
<thead>
<tr>
<th>Town</th>
<th>Town Rate % 15-16</th>
<th>Town Rate % 16-17</th>
<th>Town Rate % 17-18</th>
<th>Town Rate % 18-19</th>
<th>Town Rate % 19-20</th>
<th>Town Rate % 20-21</th>
<th>Town Rate % 21-22*</th>
</tr>
</thead>
<tbody>
<tr>
<td>North Castle</td>
<td>+1.25%</td>
<td>-0.73%</td>
<td>+0.02%</td>
<td>+1.55%</td>
<td>+1.49%</td>
<td>+0.36%</td>
<td>+0.14%</td>
</tr>
<tr>
<td>(85%)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New Castle</td>
<td>+3.40%</td>
<td>+0.73%</td>
<td>+3.17%</td>
<td>-2.71%</td>
<td>+4.46%</td>
<td>+2.41%</td>
<td>+3.56%</td>
</tr>
<tr>
<td>(0.6%)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bedford</td>
<td>+12.18%</td>
<td>-4.46%</td>
<td>+1.25%</td>
<td>-2.54%</td>
<td>-1.61%</td>
<td>+0.57%</td>
<td>+5.92%</td>
</tr>
<tr>
<td>(0.4%)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mt. Pleasant</td>
<td>1.07%</td>
<td>+2.52%</td>
<td>+1.30%</td>
<td>+1.10%</td>
<td>+5.39%</td>
<td>+3.60%</td>
<td>+5.89%</td>
</tr>
<tr>
<td>(14%)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Tax Levy Increase (%)</strong></td>
<td><strong>1.83%</strong></td>
<td><strong>0.41%</strong></td>
<td><strong>1.10%</strong></td>
<td><strong>3.42%</strong></td>
<td><strong>1.94%</strong></td>
<td><strong>1.00%</strong></td>
<td><strong>1.00%</strong></td>
</tr>
</tbody>
</table>

* Tentative – Subject to Change
2020-2021 True Tax Rate

* Eight (8) school districts did not report data.
2021-2022 Budget

1.00%
Tax Levy Increase
(-$1,311,205 Below Permissible Tax Levy Limit)

0.75%
Budget-to-Budget Increase

$95,243,544
Total Proposed Budget
2021-2022 Budget Development Process

- **January 19, 2021**: Budget Hearing I
  - Five-Year Fiscal Trend Analysis
  - Property Tax Cap Formula
  - Principals’ Overview

- **March 2, 2021**: Administration's Proposed Budget

- **March 16, 2021**: Budget Hearing II
  - Programs for Students with Special Needs
  - Computer Assisted Instruction
  - Art and Music Instruction
  - Curriculum Development

- **March 23, 2021**: Budget Hearing III
  - Interscholastic Athletics
  - Operations and Maintenance
  - Transportation Services
  - Revenue

- **April 13, 2021**: Budget Hearing IV
  - Final Proposed Budget

- **April 20, 2021**: Budget Adoption

- **May 4, 2021**: Budget Hearing V
  - Review of Proposed Budget

- **May 18, 2021**: Budget Vote – H.C. Crittenden MS
  - (6:30 a.m. – 9:00 p.m.)
Budget Vote and Board of Education Elections

Tuesday, May 18, 2021

Polls open at H.C. Crittenden Middle School
6:30 a.m. – 9:00 p.m.

Absentee Ballot Request Form on District Website
(Under Board of Education Tab)
Questions:

For additional information regarding the 2021-2022 Budget, please visit the District website at:

www.byramhills.org

Or Email:

kseibert@byramhills.org