2022-2023 Administration's Proposed Budget

Presented by:
Finance Advisory Committee & District Administration
March 8, 2022
2022-2023 Budget Development Process

- **January 18, 2022** Budget Hearing I
  - Five-Year Fiscal Trend Analysis
  - Property Tax Cap Formula
  - Principals' Overview

- **March 8, 2022** Administration's Proposed Budget

- **March 22, 2022** Budget Hearing II
  - Programs for Students with Special Needs
  - Computer Assisted Instruction
  - Art and Music Instruction
  - Curriculum Development

- **March 29, 2022** Budget Hearing III
  - Interscholastic Athletics
  - Operations and Maintenance
  - Transportation Services
  - Revenue

- **April 5, 2022** Budget Hearing IV
  - Final Proposed Budget

- **April 19, 2022** Budget Adoption

- **May 3, 2022** Budget Hearing V
  - Review of Proposed Budget

- **May 17, 2022** Budget Vote – H.C. Crittenden MS
  - (6:30 a.m. – 9:00 p.m.)
2022-2023 Budget Guidelines

A fiscally sound and responsible budget will be prepared, using a K-12 approach, while controlling expenditure growth and taking into account:

- Board goals
- Enrollment projections
- Quality of educational programs and facilities
- Staffing needs
- Compliance with all Federal and State mandates
- Revenue and expenditure projections and factors
- Review of debt service and investments
- Facilities needs based on an evolving Capital Asset Preservation Plan
- Replacement of district equipment based on needs analysis

The Board and Administration will continue efforts to sustain and build community support and understanding through communications outreach.
ADMINISTRATION’S PROPOSED BUDGET 2022-2023

2021-2022 Budget $95,243,544

Administration's Proposed 2022-2023 Budget $96,939,312

Budget to Budget Increase +1,695,768 or 1.78%
The Proposed Budget was Developed by:

- Analyzing:
  - Programs Supporting Student Needs
  - Enrollment & Related Impact
  - Previous Budget and Current Needs

- Considering factors, such as:
  - State Mandates
  - Contractual Obligations—Salaries & Benefits
  - Staffing
  - Enrollment and Program Considerations
  - Operational Costs & Adjustments; e.g. facilities and utilities
  - Debt Service

- Utilizing:
  - Insurance, Retirement Contributions, Unemployment Benefits Reserve Funds
The Administration’s Proposed Budget Continues the Vision

• Every student K-11 will have the opportunities afforded our graduating seniors
• Our programs and services are our benchmark for success
• All programs are on our website under Curriculum and Instruction and Academic Departments
District Enrollment 2017-2027

Source: Long Range Planning Study – November 2021 Update, Western Suffolk BOCES, Office of School Planning and Research
Enrollment By Building 2017-2027

Source: Long Range Planning Study – November 2021 Update, Western Suffolk BOCES, Office of School Planning and Research
Focus of Staff Resources

- **Staff Increase**
  - Elementary Teacher (+1.0 FTE)
  - Elementary Special Education Teacher (+1.0 FTE)
  - BHHS Science Teacher (+0.75 FTE)
  - BHHS Special Education Teacher (+0.80 FTE)
  - BHHS Math Teacher (+0.20 FTE)
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
BYRAML HILLS CENTRAL SCHOOL DISTRICT
2022-23 ADMINISTRATION'S PROPOSED BUDGET
BY COMPONENT
$96,939,312
2022-23 Administration’s Proposed Budget

Program: $70,117,973 (72.3% of Total)
Overall Increase: +1.9%

- Teaching--Regular School: $26,781,362 (+2.2%)
- Programs--Students W/Disabilities & Occ Ed: $10,822,381 (+3.9%)
- School Library and Audio Visual: $918,783 (+4.9%)
- Computer Assisted Instruction: $3,901,636 (-1.6%)
- Guidance Services: $1,312,081 (+5.5%)
- Health Services: $639,693 (+0.8%)
- Social Worker Services: $100,624 (-49.1%)
- Psychological Services: $629,819 (-6.9%)
- Co-Curricular: $404,996 (-0.7%)
- Interscholastic Athletics: $1,181,575 (+1.5%)
- Pupil Transportation: $4,077,042 (+2.2%)
- Employee Benefits: $19,272,981 (+1.8%)
- Interfund Transfer: $75,000 (0%)
2022-23 Administration’s Proposed Budget

**Capital:** $15,519,617 (16.0% of Total)

**Overall Increase:** +1.3%

- **Operation of Plant:** $5,113,415 (+3.0%)
- **Maintenance of Plant:** $2,908,496 (+5.8%)
- **Safety & Security Services:** $725,000 (-5.8%)
- **Insurance & Special Items:** $595,975 (+1.9%)
- **Pupil Transportation:** $540,000 (+9.1%)
- **Employee Benefits:** $1,840,881 (-0.6%)
- **Debt Service:** $2,695,850 (-3.8%)
- **Transfer to Capital-Capital Asset Preservation Plan:** $1,100,000 (0%)

Overall Increase: +1.3%
2022-23 Administration’s Proposed Budget

**Administrative:** $11,301,722 (11.7% of Total)

Overall Increase: +1.4%

- **Board of Education:** $77,300 (0%)
- **Central Administration:** $435,496 (+3.7%)
- **Finance:** $1,039,596 (+2.1%)
- **Legal, Personnel, Information, BOCES:** $1,372,223 (+2.3%)
- **Curriculum Development:** $1,069,889 (+0.6%)
- **Supervision - Regular School:** $2,899,466 (+2.2%)
- **Teaching - Regular School:** $534,938 (+2.7%)
- **Programs for Students with Disabilities:** $543,772 (-6.2%)
- **Computer Assisted Instruction:** $195,614 (+2.0%)
- **Guidance:** $175,953 (+3.1%)
- **Interscholastic Athletics:** $207,262 (+2.0%)
- **Pupil Transportation:** $29,226 (+3.0%)
- **Employee Benefits:** $2,720,987 (+1.2%)
Major Budget Drivers

Mandated Pension Costs
• Teachers Retirement System (TRS)
• Employee Retirement System (ERS)

Contractual Costs
• Salary
• Health Insurance
• Medicare
Issues of Concern for Public Schools

- Lack of Meaningful Mandate Relief
- Federal Tax Law (State and Local Taxes)
Revenues—To Be Presented March 29th

Revenue presentation will include:

- State Aid
- Tax Levy
- Use of Fund Balance/Reserves
- Equalization Full Value Per Town
- Estimated Tax Rates
- True Value Tax Rate
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Questions:

For additional information regarding the 2022-2023 Budget, please visit the District website at:

www.byramhills.org

Or Email:

kseibert@byramhills.org