

Proposed Budget - Draft 2

**Bemus Point Central School District
Board of Education Meeting
March 11, 2024**



Transportation Replacement Plan



- The District will purchase two 66 seat passenger buses at a maximum estimated cost of \$383,000.
- This bus proposition will appear on the May 21st budget vote.

Transportation Replacement Plan



- This cost is included in the proposed Debt Service expenditures.
- It is not an additional expense outside of the proposed budget.

Transportation Replacement Plan



Bus #	Year	Make	Capacity Adult/Child	Mileage	Remove from Service	Condition
25	2015	International	44/66	102,727	2022-23	Fair
26	2016	International	44/66	84,756	2023-24	Fair
27	2016	International	44/66	106,950	2024-25	Fair
28	2017	International	44/66	116,410	2024-25	Fair
29	2017	Ford/Transit	9/9	60,451	2025-26	Good
30	2017	Ford/Girdan Bus	13/13	83,093	2023-24	Good
31	2017	Ford/Girdan Bus	1/12	31,152	2025-26	Good
32	2018	International	44/66	73,903	2026-27	Good
33	2019	Dodge/Caravan	6/6	62,131	2026-27	Good
34	2019	International	44/66	51,079	2027-28	Good
35	2019	Dodge/Durango	5/5	39,339	2027-28	Good

Transportation Replacement Plan



Bus #	Year	Make	Capacity Adult/Child	Mileage	Remove from Service	Condition	
36	2020	Freightliner	28/42	50,155	2028-29	Good	
37	2020	Freightliner	29/42	31,499	2029-30	Good	
38	2022	Freightliner	44/65	41,048	2030-31	Good	
39	2022	International	44/66	54,635	2030-31	Good	
40	2023	Freightliner	44/65	20,977	2030-31	Good	
41	2023	International	44/66	29,809	2030-31	Good	
42	2023	Freightliner	45/66	3,985	2031-32	New	
43	2023	International	45/66	13,280	2031-32	New	
44	2024	On Order					
45	2024	On Order					

Transportation Replacement Plan



- District required to purchase electric buses in 2027.
- All buses in fleet required to be electric by 2035.
- New York State expected to provide financing help.
 - Grants/Rebates
- Bemus Point is not a High Priority district, not yet eligible for financing.



Transportation Replacement Plan



EV Transition Long-Term Plan

- National Grid Fleet Assessment Report - Sept. 2022
- Cornice Technology EV Bus Fleet Energy Usage Profile - March 2024
- Continue to apply for grants and rebates.
- Capital Improvement Reserve for EV purchases



Proposed Budget Revenue



Revenue Summary



Executive Budget Proposal
increase of \$60,740.

- NYS final budget due
on April 1st.

The tax levy limit is 4.2%.

Appropriated fund balance
will remain the same.

BOCES aid ratio decreased
from 50% to 46%.

The total revenue is
anticipated to be \$17,092,252
- increase of \$443,657.

Executive Budget Proposal



Estimated Aids	2023-24	2024-25
Foundation Aid	\$3,843,363	\$3,991,505
Services Aid	51,869	50,770
Universal Pre-K	175,500	175,500
Public/Private Excess Cost Aid	173,781	118,667
Building Aid	1,248,199	1,211,155
Transportation Aid	507,878	611,666
BOCES Aid	459,230	361,297
Total Aid:	\$6,459,820	\$6,520,560
	Difference:	\$60,740

Use of District Reserves



RESERVE	2023-24	2024-25
Retirement Contribution Reserve - ERS	\$30,000	\$50,000
Retirement Contribution Reserve - TRS	-	50,000
Unemployment Reserve	5,000	-
Workers Compensation Reserve	52,000	41,300
TOTAL:	\$87,000	\$141,300

Tax Levy Limit - Tax Cap



- 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 2023-24 tax cap to be 2.0%.
- The District's current maximum tax levy percent increase is 4.2%.

Tax Cap Calculation Formula

Current Year Tax Levy		\$9,481,126
Times: Tax Base Growth Factor		1.0051
Equals: Adjusted Current Year Levy		9,529,480
Plus: Base Year PILOT		358
Less: Capital Expenditures (2023-24)		582,336
Equals: Adjusted Current Year Levy		8,947,502
Times: Allowable Levy Growth (CPI or 2% max)		1.020000
Equals: Tax Levy Limit		9,126,452
Less: Budget Year PILOT Receivables		2,418
Add: Capital Expenditures (2024-25)		753,100
Pension Expenditure Exclusion		2,179
Maximum Levy Including Exemptions		\$9,879,314
Tax Levy Increase:	\$398,188	4.20%

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
2020-21	2.72	2.25
2021-22	1.09	1.09
2022-23	2.89	2.89
2023-24	1.76	1.76
2024-25	4.20	TBD
TAX LEVY LIMIT 3 YEAR AVERAGE:		2.95
APPROVED TAX LEVY AVERAGE SINCE INCEPTION:		2.38

Tax Levy Limit - Tax Cap



- The District's current maximum tax levy percent increase is 4.2%.
- Recommendation to construct budget using a tax levy percent increase of 2.38%.
 - This figure is the average tax levy percent increase since 2013.

District Revenue Summary

Estimated Revenues	2023-24	2024-25
Appropriated Fund Balance	\$400,000	\$400,000
Reserves - TRS	-	50,000
Reserves - ERS	37,000	50,000
Reserves - Unemployment	10,000	-
Reserves - Workers Comp.	52,000	41,300
Tax Levy	9,481,126	9,706,777*
State Aid	5,989,056	6,159,830
BOCES Aid	453,419	361,297
All Other Revenue Categories	225,994	323,048
Total Revenue:	\$16,648,595	\$17,092,252
*Tax cap of 2.38%	Difference:	\$443,657

Proposed Budget Expenditures



Expenditures



Salaries and Benefits

- Bemus Point Faculty Association– TBD
- Confidential Employees - under contract
- Support Staff – under contract
- Administrators - under contract
- Support Staff Supervisors - under contract

Expenditures



Staffing Changes

- Cleaner (retiree replacement)

Elementary ELA and Math
Curriculum materials and supplies

Student Programming

- Out of District Placements
- Career and Technical
Education

Expenditures



Salaries and Benefits

- Health insurance projection
 - 1.5% medical
 - 0% dental
 - 0% vision
- ERS Contribution Rate
 - 15.2%
- TRS Contribution Rate
 - 10.02%

BOCES projection

- Current year expenditures -
\$1,688,817

Expenditures



Transportation Replacement Cycle

- Plan to replace two 66 seat diesel buses
- \$383,000 Proposition

Debt Service Projection

- Building and Transportation Debt
- Municipal Solutions recommendations for long-term planning

Expenditures



Capital Outlay Project

- \$100,000 annual maintenance project.
- Repair BPE staff parking lot and replace outdoor security lighting.



Expenditures



Capital Outlay Project

- \$100,000 annual maintenance project.
- Repair BPE staff parking lot and replace outdoor security lighting.



District Expenditures Summary



Estimated Expenditures	2023 - 24	2024 - 25	Change
Board of Education	\$10,450	\$10,450	-
Central Administration	212,000	218,000	\$6,000
Finance	215,200	219,700	4,500
Legal/Personnel	68,700	85,900	17,200
Central Services	1,402,800	1,420,000	17,200
Special Items	224,249	234,750	10,501
Instruction	8,178,500	8,647,000	468,500
Transportation	772,850	752,300	(20,550)
Employee Benefits	3,507,921	3,604,236	96,315
Debt Service	2,055,925	2,103,548	47,623
TOTAL:	\$16,648,595	\$17,295,884	\$647,289

Budget Summary - Draft #2



Totals	
Proposed Revenue:	\$17,092,252
Proposed Expenditures:	\$17,295,884
Budget Gap:	\$203,632

Historic Budget Summary



Budget Year	Budget	Change	Percent Change
2015-16	13,305,925	-	-
2016-17	14,028,425	722,500	5.43
2017-18	15,024,875	996,450	7.10
2018-19	15,469,340	444,465	2.96
2019-20	15,841,689	372,349	2.41
2020-21	15,440,364	(401,325)	(2.53)
2021-22	15,588,352	147,988	.96
2022-23	16,084,938	496,586	3.19
2023-24	16,648,595	563,657	2.86
2024-25	17,092,252	443,657	2.66
Average Budget Increase-Last 3 years :			2.90

Next Steps



Achieve a Balanced Budget

- Determine final recommendations for staffing and programming.

April 15th – Board of Education meeting - Final budget presentation

Next Steps



May 9th - District Budget
Hearing - Maple Grove
Cafeteria - 6:00pm

May 21st - Community Vote -
Maple Grove STEAM Room -
2:00pm - 8:00pm

Ballot Propositions

1. Budget
2. Bus Replacement

Election of Board Members