



Every Student. Every Day.

HAVERLING CENTRAL SCHOOL DISTRICT
BATH, NY

BUDGET PRESENTATION





May 2023

Bath (Haverling) Central School

Every Student. Every Day.



ANNUAL BUDGET VOTE

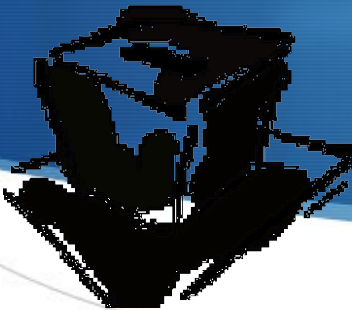
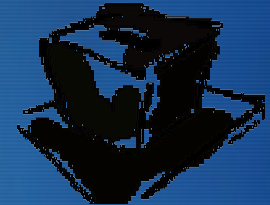
AND

SCHOOL BOARD ELECTION

Tuesday, May 16, 2023

12:00 noon - 8:00 p.m.

District Office





Mission Statement



The Bath Central School District is...

Committed to every student. Every day.

Community centered.

#rampride

Globally connected.

Home of the Haverling Rams



General Budget Plan

Strategic Planning

The Bath CSD **STRATEGIC PLAN** is developed around five critical focus areas: *Health and Safety, Balanced Instruction, Fiscal Responsibility, Community Connections, and Facilities Optimization.*

All budgetary decisions are driven by this **STRATEGIC PLAN**

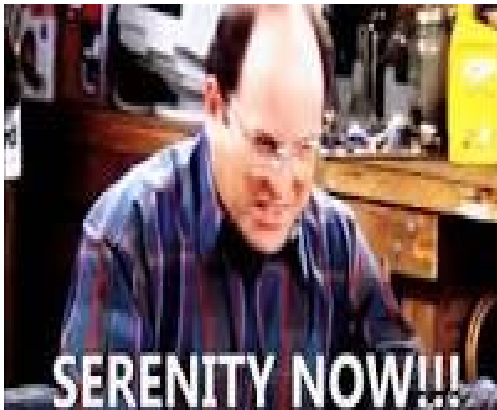


General Budget Plan

Budget Includes:



A rise in levels of spending for employee contractual requirements. These requirements include **salary and health benefits**, as well as adjustments for state mandated **minimum wage** increases.



Following two years of Federal Stimulus Funds (ARPA/CRSSA), the District has begun returning some positions to the general fund which will be reflected in the growth of the budget. However, these are not new positions and this is simply a strategic plan to keep taxes flat during recent COVID years AND a way of placing temporary positions in place to support student growth from missed learning.



General Budget Plan

Budget Includes:

\$100k “Capital Outlay Project” for work on the facilities, which qualifies for approximately 92% state aid reimbursement in the following school year!

Work to Include:

- Replacement of hot water heaters, pumps, and associated piping and infrastructure. These pumps have continued to fail and will require replacement in the near future to maintain operations. This work is included in the 2023-2024 budget proposition and must be completed prior to June 30, 2024 to be eligible for aid the following school year.*





WHERE ARE THE Efficiencies???

General Fund--

- ◆ Fund Balance Carryover
- ◆ Annual Changes in Workforce (Savings from Retirements)
- ◆ New Special Education Classroom(s) within District
- ◆ Contractual Reductions with Service Provider Changes
- ◆ \$100k Capital Outlay Project
- ◆ Shared Services
 - ◆ Special Education Student Placements
 - ◆ Additional Rental Space from BOCES and Other Agencies
- ◆ Other Areas of Savings include:
Cafeteria Efficiencies (C.E.P.), Shared Services with Neighboring Districts/BOCES



TOTAL GENERAL FUND APPROPRIATION

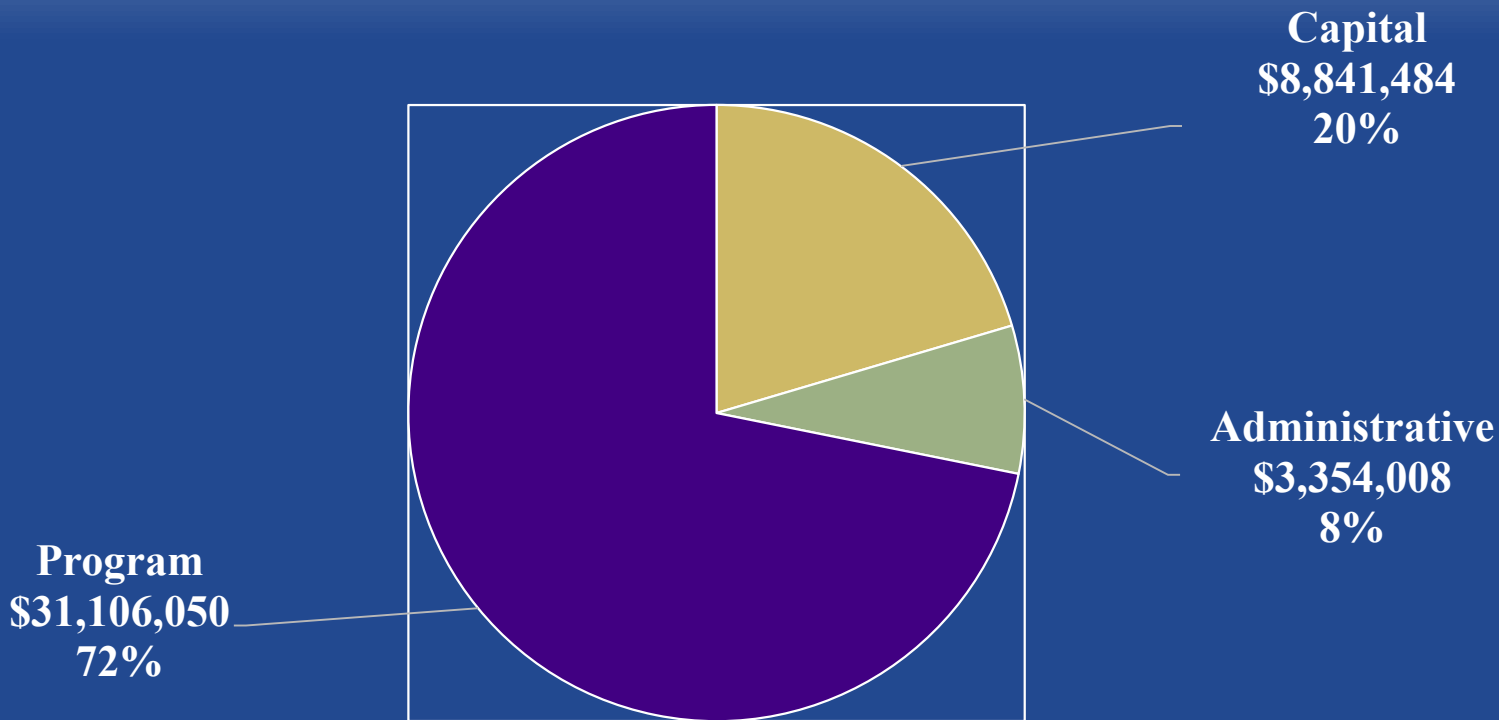
2022-2023.....	\$39,994,763
2023-2024.....	\$43,301,542
Change.....	8.26%



2023-2024 BUDGET SUMMARY

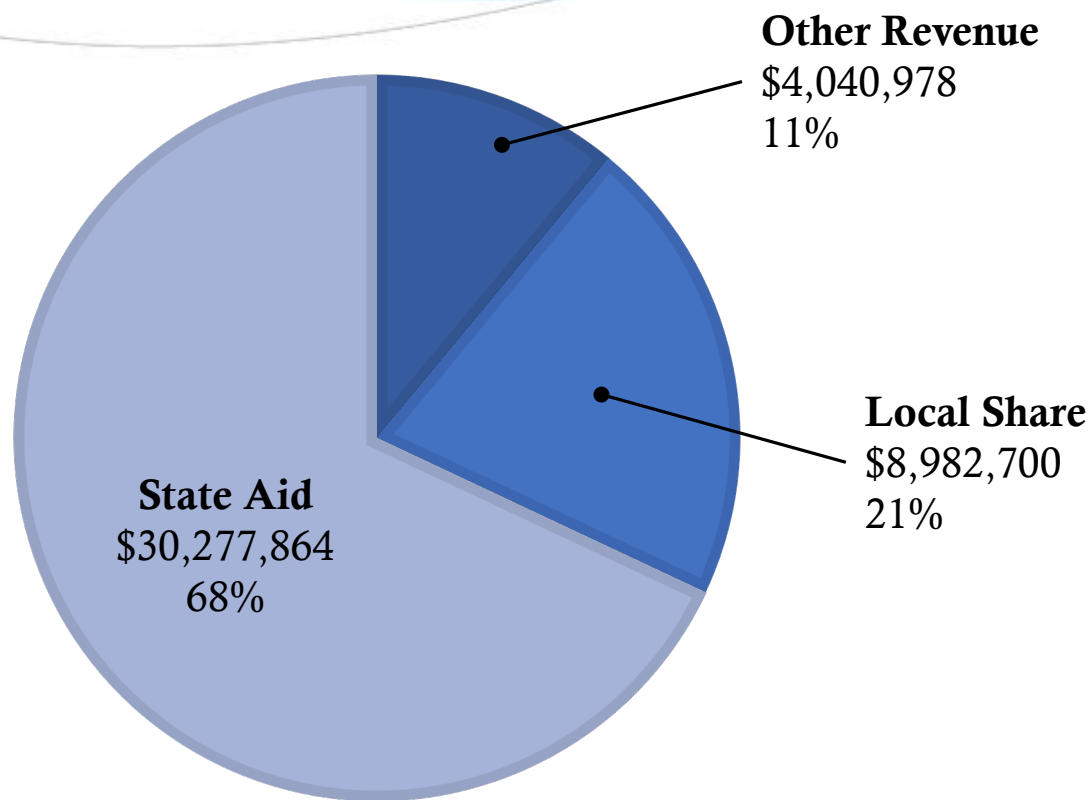
(PROPOSED FOR NEXT SCHOOL YEAR)

Total Budget: \$43,301,542





2023-2024 Revenue Summary



May 2023

Bath (Haverling) Central School



Other Revenue

Appropriated Fund Balance =	\$1,475,000
Reserves	
▪ ERS =	\$ 640,402
▪ TRS =	\$ 700,000
Miscellaneous =	\$1,225,576
<i>(Rental fees, Donations, Tuition etc.)</i>	
TOTAL OTHER REVENUE =	\$4,040,978

Other Revenue = 11% of Total Revenue



Projected Aid

Federal Aid:	
Universal PreK =	\$ 1,283,076
State:	
Foundation Aid =	\$20,203,635
(Community Schools = \$ 139,788)	
BOCES =	\$ 2,041,827
Expense Based =	\$ 219,751
Transportation =	\$ 1,762,167
Total Operating Aid =	\$25,510,456
Building Aid =	\$ 4,767,408
TOTAL STATE AID =	\$30,277,864

State Aid = 68% of Total Revenue



Property Tax Levy

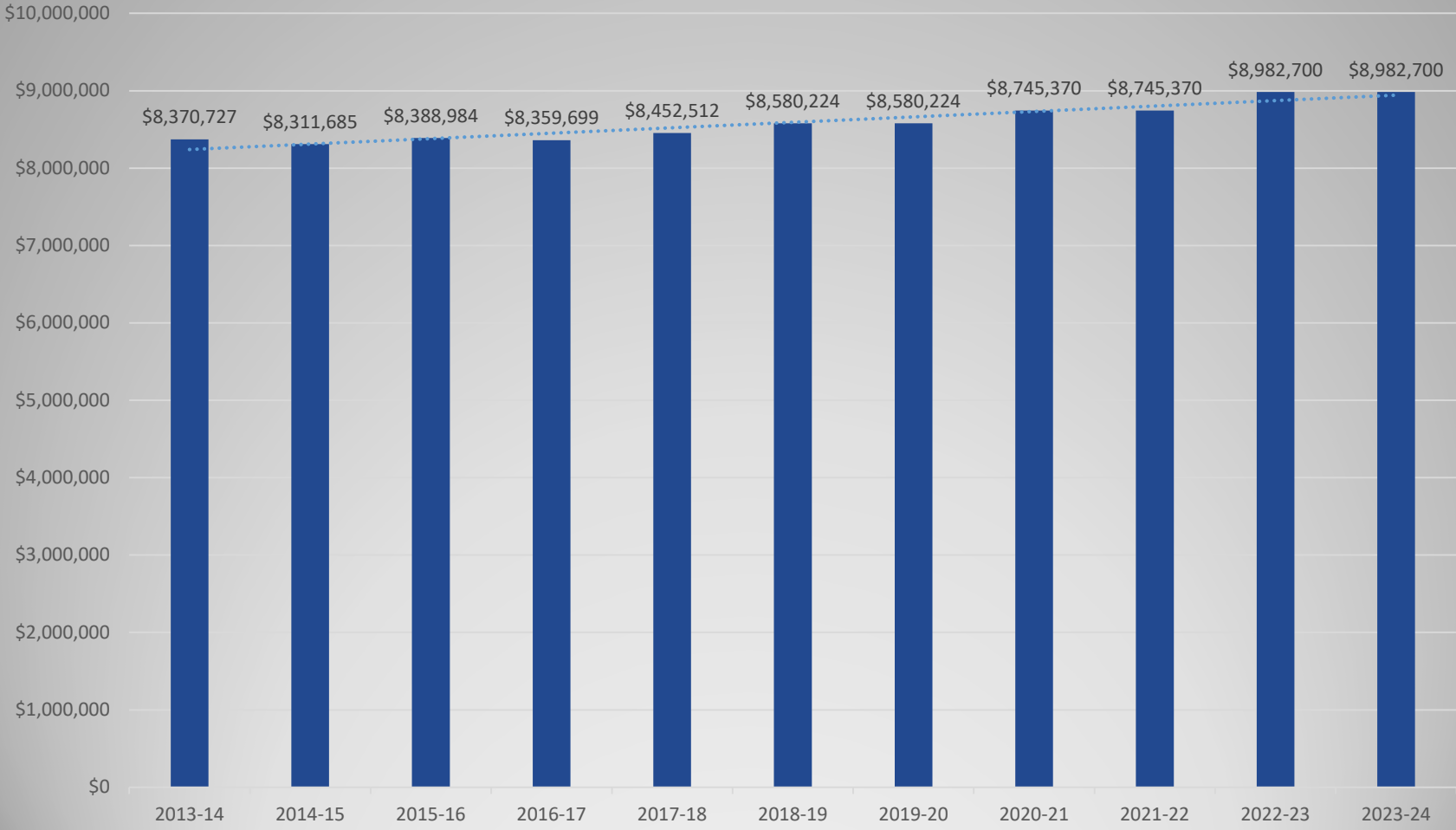
Proposed 2023-2024 Tax Levy = **\$8,982,700**

- This is an increase of **0.0%** and meets the requirements for the NYS property tax cap law. The District Property Tax Cap is 3.71% for this school year. However, the Board of Education has elected to **NOT** seek any tax increase this year.
- This proposed tax levy is also below the NYS tax levy limit and requires only a simple majority vote (50% +1)
- *Over the past 10 years, the Board of Education has minimized any tax levy increases to an average of 0.73% per year*

Property Tax Levy = 21% of Total Revenue



Bath CSD Tax Levy History





Property Tax Bill Calculation

- Tax Levy (Bath CSD)
- Total Market Value of the School District (NYS)
- Tax Rate (Tax Levy/Total Market Value per 1,000)
- Property Assessment (Local Assessor)

Property Tax Bill = Tax Rate x Property Assessment per 1,000



Property Tax Bill Calculation Hypothetical Example

Year 1

- 1) Tax Levy = \$8,982,700 (set by School District)
- 2) Total Market Value = \$500,000,000
- 3) Tax Rate = $\$8,982,700 / (\$500,000,000 / 1000) = \$17.97$
- 4) Property Assessment = \$150,000 (by Assessor)
- 5) Property Tax Bill = $\$17.97 \times (\$150,000 / 1000) = \mathbf{\$2,695.50}$

Year 2

- 1) Tax Levy = \$8,982,700
- 2) Total Market Value = \$550,000,000 (10% increase)
- 3) Tax Rate = $\$8,982,700 / (\$550,000,000 / 1000) = \$16.33$ (9% decrease)
- 4) Property Assessment = \$180,000 (20% increase)
- 5) Property Tax Bill = $\$16.33 \times (\$180,000 / 1000) = \mathbf{\$2,939.40}$ (9% increase)



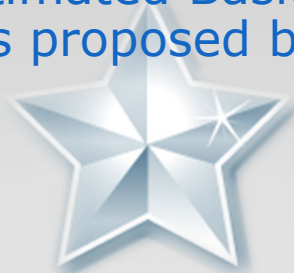
District Total Assessed Value





Basic STAR Savings

Based on a hypothetical home within the Bath Central School District with a full value of \$100,000, the estimated Basic STAR exemption savings under this proposed budget is:



\$490

Source- NYS Dept of Taxation



EXPENDITURE PER PUPIL

(GENERAL EDUCATION AND SPECIAL EDUCATION COMBINED)

Bath CSD = \$19,883

Steuben County Average = \$21,797

All New York Public Schools = \$23,468

(2020-21 School Year)





EXPENDITURE PER PUPIL

(GENERAL EDUCATION)

Haverling Central School = \$10,851

All New York Public Schools = \$13,370

(2018-19 School Year)

*Source: [General Education](#)

NYS School Report Card





EXPENDITURE PER PUPIL

(SPECIAL EDUCATION)

Haverling Central School = \$28,371

All New York Public Schools = \$32,280

(2018-19 School Year)

*Source: [Special Education](#)

NYS School Report Card





What If?

Rejection of budget would result in a Contingency Budget

- Only fund “Ordinary Contingent Expenses” including:
 - *Salaries & Benefits*
 - *Legal Obligations*
 - *Expenditures Authorized by Statute*

- Capital Expenditures, Nonessential Maintenance, and Public Use of School Buildings and Grounds are **NOT** considered Ordinary Contingent Expenses.

- Tax Levy would still remain flat



School Bus Purchase



BUDGET INCLUDES:

- Up to Two (2) Full-Size 70-Passenger Buses not to exceed \$339,101, less trade-in values.
- Eligible for approximately 90% NYS Transportation Aid to reimburse for this purchase



Capital Reserve

BUDGET INCLUDES:

- Establishment of NEW Capital Reserve to be funded up to \$10,000,000 over the next ten years.
- This is funded for future projects and only if funds are available each year.





Board of Education Candidates

One Candidate Running for One Five-Year Terms:

--Mr. Bradley Laverty (Unopposed)

***** Incumbent Pamela Cleveland has decided against seeking another term. We thank Mrs. Cleveland for her ten years of service on the Board of Education.*

Haverling Honors!

“America’s Best High Schools”
(multiple years)

“Top tier of all high schools in the United States!”
named by U.S. News and World Report

*Annual Successes with Performing Arts,
Athletics, and so much more!*



www.bathcsd.org

For additional budget documents or other
information about our school district,
please visit our website at:

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