



Northern Bedford County School District Preliminary Budget Presentation

May 10, 2022

BUDGET COMMITTEE

Randy Wiand, Ex Officio

Chris Cronrath

John Eshelman

Jenn McCoy



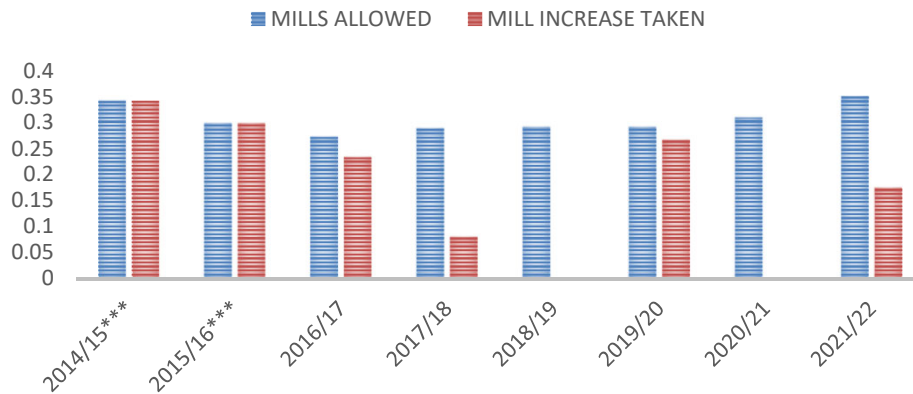
Assumptions

- Real Estate millage increase at 3% is built into this budget per recommendation of Budget Committee.
 - State Budget impacts and Federal Funding impacts
 - ESSER II and III impacts
- Teacher, Act 93 and Superintendent Salary Not Settled for 2022/23
- Health Premiums in Revision 1 were at 4.26% but were lowered to 2.03% for Revision 2

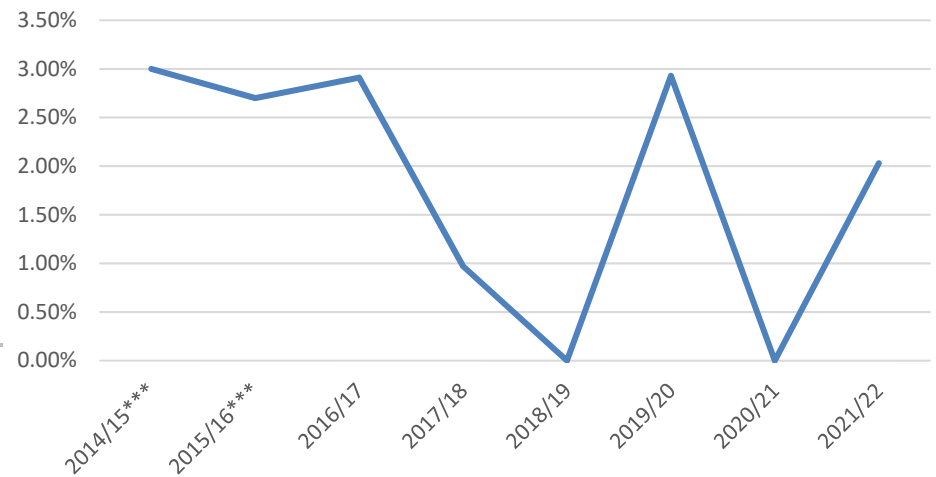
Real Estate Millage Historical View

	MILLS ALLOWED	MILL INCREASE TAKEN	PERCENTAGE INCREASE TAKEN	INDEX	ENDING MILLAGE
2014/15	0.3414	0.3414	3.00%	3.0000%	7.6992
2015/16	0.2978	0.2978	2.70%	2.7000%	7.9970
2016/17	0.2719	0.2330	2.91%	3.4000%	8.2300
2017/18	0.2881	0.0800	0.97%	3.5000%	8.3100
2018/19	0.2908	0.0000	0.00%	3.5000%	8.3100
2019/20	0.2908	0.2659	2.93%	3.2000%	8.5759
2020/21	0.3087	0.0000	0.00%	3.6000%	8.5759
2021/22	0.3516	0.1741	2.03%	4.1000%	8.7500

NBCSD MILLAGE ALLOWED VS TAKEN



PERCENTAGE INCREASE TAKEN



REAL ESTATE BUDGETARY OPTIONS

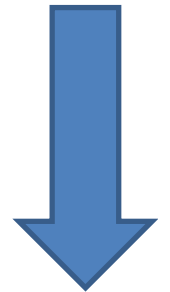
Act 1 Index	MILLS TO INDEX
0.0470	9.1613

MARCH 2022 AV		Act 1 Index	MILLS TO INDEX	0.50%	1.00%	1.50%	2.00%	2.50%	3.00%	3.50%	4.00%	4.50%	4.70%
\$409,950,990	8.75000	0.0470	9.1613	8.79	8.84	8.88	8.93	8.97	9.01	9.06	9.10	9.14	9.16
	\$3,587,071.16			\$3,605,007	\$3,622,942	\$3,640,877	\$3,658,813	\$3,676,748	\$3,694,683	\$3,712,619	\$3,730,554	\$3,748,489	\$3,755,664
	\$323,998.00			\$323,998	\$323,998	\$323,998	\$323,998	\$323,998	\$323,998	\$323,998	\$323,998	\$323,998	\$323,998
\$408,164,450	\$3,099,920			\$3,116,958	\$3,133,997	\$3,151,035	\$3,168,074	\$3,185,112	\$3,202,151	\$3,219,190	\$3,236,228	\$3,253,267	\$3,260,082
				\$17,039	\$17,039	\$17,039	\$17,039	\$17,039	\$17,039	\$17,039	\$17,039	\$17,039	\$6,815
				\$34,077.18	\$51,115.76	\$68,154.35	\$85,192.94	\$102,231.53	\$119,270.12	\$136,309	\$153,347	\$160,163	

Each .5% increase in the millage is \$17,039 additional revenue. Budget is at 2% with additional \$68,154 in Revenues.



Level
Currently
budgeted



Maximum
we could
tax to..
\$160,613
additional

Property type (column a)	Median value of property type per Assessment office (column b)	Tax bill at Current millage – Mills is 8.75 (column c)	Tax bill at 2% Increase mills at 8.93	Tax bill at 3% increase mills at 9.01	Tax bill at 4% increase mills at 9.10
Residential	\$113,127	\$990	\$1,010	\$1,019	\$1,029
Trailers on owned land	\$35,080	\$307	\$313	\$316	\$319
Agriculture (20-79.99 acres) dwelling – can include mountain/hunting ground but would have to have a “dwelling”	\$148,144	\$1,296	\$1,323	\$1,335	\$1,348
Agricultural (80 acres or more) dwelling - can include mountain/hunting ground but would have to have a “dwelling”	\$188,629	\$1,651	\$1,684	\$1,700	\$1,717

Changes for Revision 2

- Real Estate increase by \$71,934 to get at 3% millage increase level with assessed value adjustments etc since Revision 1.
- Removed items from Budget -- \$6,490
- Items added to Budget -- \$380
- Payroll related items -- \$76,643
- Net Changes to Revision 2 \$-1,401
- Anticipated Deficit \$1,035,957

2022/23 BUDGET COMPARISON AT A GLANCE

REVENUES		<u>2022/23 Budget Rev 1</u>	<u>2022/23 Budget Rev 2</u>	<u>Rev 1 to Rev 2 Variance</u>
6000	Local Funds	\$4,397,393	\$4,469,327	\$71,934
7000	State Funds	\$9,359,772	\$9,359,772	\$0
8000	Federal Funds	\$624,308	\$624,308	\$0
	Total	\$14,381,473	\$14,453,407	\$71,934
EXPENDITURES BY TOTAL OBJECT		<u>2022/23 Budget Rev 1</u>	<u>2022/23 Budget Rev 2</u>	<u>Rev 1 to Rev 2 Variance</u>
100	Personnel and Salaries	\$6,505,318	\$6,572,943	\$67,625
200	Personnel Services - Employee Benefits	\$4,493,217	\$4,502,235	\$9,018
300	Purchased Professional Technical Services	\$491,318	\$491,318	\$0
400	Purchased Property Services	\$115,229	\$115,229	\$0
500	Other Purchased Services	\$1,871,024	\$1,871,024	\$0
600	Supplies	\$832,037	\$825,927	-\$6,110
700	Property	\$35,500	\$35,500	\$0
800	Other Objects	\$352,582	\$352,582	\$0
900	Other Financing	\$722,606	\$722,606	\$0
	Total	\$15,418,831	\$15,489,364	\$70,533
	Deficit	-\$1,037,358	-\$1,035,957	-\$1,401
	300-900 OBJECTS	\$4,420,296	\$4,414,186	-\$6,110

2022/23 BUDGET COMPARISON AT A GLANCE

REVENUES		<u>2022/23 Budget</u> <u>Rev 2</u>	<u>2021/22 Budget</u>	<u>22/23 vs 21/22</u> <u>Variance</u>
6000	Local Funds	\$4,469,327	\$4,254,233	\$215,094
7000	State Funds	\$9,359,772	\$9,087,836	\$271,936
8000	Federal Funds	\$624,308	\$314,308	\$310,000
Total		\$14,453,407	\$13,656,377	\$797,030
EXPENDITURES BY TOTAL OBJECT		<u>2022/23 Budget</u> <u>Rev 2</u>	<u>2021/22 Budget</u>	<u>22/23 vs 21/22</u> <u>Variance</u>
100	Personnel and Salaries	\$6,572,943	\$6,189,307	\$383,636
200	Personnel Services - Employee Benefits	\$4,502,235	\$4,304,494	\$197,741
300	Purchased Professional Technical Services	\$491,318	\$540,691	(\$49,373)
400	Purchased Property Services	\$115,229	\$120,182	(\$4,953)
500	Other Purchased Services	\$1,871,024	\$1,445,050	\$425,974
600	Supplies	\$825,927	\$828,723	(\$2,796)
700	Property	\$35,500	\$32,850	\$2,650
800	Other Objects	\$352,582	\$380,811	(\$28,229)
900	Other Financing	\$722,606	\$639,838	\$82,768
Total		\$15,489,364	\$14,481,946	\$1,007,418
Deficit		-\$1,035,957	-\$825,569	-\$210,388
300-900 OBJECTS		\$4,414,186	\$3,988,145	\$426,041

Special Education Tuition

\$270,085 OVER 2021/22 BUDGET

	22/23		22/23 ELEM	22/23 MS	22/23HS
CHESTNUT RIDGE	4	70	\$49,560	\$49,560	
BEDFORD - ELEM	1	70	\$12,390	\$12,390	
MERAKEY EAST FREEDOM	2	363	\$129,353		\$129,353
MERAKEY ALTOONA	1	363	\$64,614	\$64,614	
CONTINGENCY			\$25,000		\$25,000
SOARING HEIGHTS	3	363	\$193,842		\$129,228
EVERETT	2	70	\$24,920		\$12,460
			\$499,679	\$126,564	\$206,427
					\$166,688

Athletic Budget

3250 – 100-200	\$204,281.82	Payroll /Benefits
3250 – 300-900	\$154,817	Other Expenses including Transportation, Trainer, Paint for Fields, Fertilizer for Fields, Football Cheer Warm ups, JH Softball Pants, Volleyball Nets that were damaged and Additional for net storage cart, Wrestling additional for cleaning supplies
Revenue – Gate Receipts	\$50,650	
Total General Fund Affect	-\$308,448.82	

Transportation

With an increase in the CPI, the index used to drive the Transportation Contracts, will increase to 7%. Overall when estimating the amount of the transportation line item, this was increased by \$60,250 just for the buses. The van costs were increased by \$25,000 to accommodate the additional van runs for the life skill and special education students. Increase of 11.5% over 2021/22 budgeted amounts.

BUDGETARY RESERVE

Budgetary reserve is a LINE item of the General fund budget. - \$113,694 We typically do for items that may not be known at the time of budgeting – a contingency. Below are some items that when reviewing the budget are on the verge of needing replaced, but we have placed them in a budgetary reserve so that if they are replaced, the board will know that have contingently planned on them.

Amount	Description
\$67,000.00	BUDGETARY RESERVE
\$27,000.00	CONTINGENCY FOR CAFETERIA EQUIPMENT (MIXERS \$17,00
\$5,000.00	Line Item to paint and caulk wood boxing/fascia Replogle Building
\$2,300.00	Maico Digital Pilot Audiometer
\$5,000.00	Repair and Respray refractory in Biomass Boiler
\$2,700.00	Replacement Lobby lighting in main lobby and bathroom
\$4,494.00	Vex Robots for Stem Class – HS

Miscellaneous Increases and Decreases in 2022/23 Budget

CONTRACTED BUS SERVICE	\$555,250	INCREASED BY \$60,250 INDEX INCREASING TO 7 USING SAME MILES AND STUDENT COUNTS
VAN TRANSPORTATION	\$225,000	INCREASED BY 25000 ADDITIONAL RUNS ANTICIPATED
LATE BUS W/AFTER SCHOOL	\$50,000	increased 10000 2012/13 increased after school runs
TUITION REIMBURSEMENT	\$9,600	REDUCED BY 6400 MR MELE ONLY ONE PURSUING CURRENTLY
AUDIT FEES	\$15,000	INCREASED BY 1000
LIFE SKILLS - OTHER LEA	\$499,679	INCREASE IN 22/23 DUE TO EXPECTED ENROLLMENTS \$270,085
ART SUPPLIES	\$3,800	INCREASED \$800 IN 22/23 DUE TO EXPECTED PRICE INCREASES
WORKER COMPENSATION	\$39,150	lower by 10% for 22/23
CHARTER SCHOOL	\$69,670.57	increase 22/23 by 40603 over district
OT PT SERVICES	\$45,500	increase 22/23 by 5500
BCTC TECHNICAL CENTER TUITION	\$80,000	increase 22/23 by 34400
GRADUATION SUPPLIES	\$3,200.00	INCREASED BY 200 22/23
REPAIRS & MAINTENANCE	\$28,000.00	INCREASED BY 4000 FOR 22/23
TEXTBOOK CONTINGENCY	\$3,6200.00	Increased by 600 for 22/23
PCAS - MERAKEY/ LEARNING LAMP	\$105,000.00	Increased by 7000 for 22/23
FOOD SERVICE TRANSFER	\$0.00	reduced by 25,000 for 22/23

2022/23 NEW ITEMS TO BUDGET

Detail Description	Budget Detail	Notes
Smith System Interchange Diamond Student Desk; 30"	\$7,904.00	2022/23 STAFF REQUESTS
vex v5 Classroom Starter Kit – Scott Bollman STEM	\$4,494.00	2022/23 STAFF REQUESTS
new student tables and chairs	\$4,000.00	2022/23 STAFF REQUESTS
Maico Digital Pilot Audiometer	\$2,500.00	2022/23 STAFF REQUESTS
wall map - 8 map set – qty of 2	\$1,460.00	2022/23 STAFF REQUESTS
AutoCAD textbooks. Last updated in 2005.	\$1,439.10	2022/23 STAFF REQUESTS
Band camp staff (1 week of band camp, 8 hour days) ** proposal requested	\$1,200.00	2022/23 STAFF REQUESTS
Albert.io test prep. https://www.albert.io/ -- CHEMISTRY	\$1,000.00	2022/23 STAFF REQUESTS
Second Steps Curriculum	\$549.00	2022/23 STAFF REQUESTS
Fluency and Fitness Digital Curriculum	\$436.00	2022/23 STAFF REQUESTS
Wonder Workshop Dot Robots: https://store.makewond – ELEM STEM	\$419.94	2022/23 STAFF REQUESTS
Scholastic Action – Grade 9-12 - Gartland	\$284.70	2022/23 STAFF REQUESTS
UTV with dump bed for snow removal, dragging fields, pulling water reel and custodial tasks	\$27,500.00	2022/23 MAINTENANCE
ELEMENTARY CAFETERIA TABLES	\$2,000.00	2022/23 MAINTENANCE
Repair and Respray refractory in Biomass Boiler	\$5,000.00	2022/23 MAINTENANCE
Line Item to paint and caulk wood boxing/fascia and window frames/coverings at Replogle, plus lift rental	\$5,000.00	2022/23 MAINTENANCE
Replacement Lobby lighting in main lobby and bathroom lobby's at elem. Can no longer get bulbs for them	\$2,700.00	2022/23 MAINTENANCE
SCRUBBER BATTERIES - qty 6 @ 275 and BURNISHER BATTERIES 4@ 165	\$2,310.00	2022/23 MAINTENANCE

2022/23 NEW ITEMS TO BUDGET

Erate wireless capability to outside fields (local portion)	\$44,700.00	2022/23 TECHNOLOGY
TABLETS/DEVICES FOR SUPPORT STAFF	\$3,600.00	2022/23 TECHNOLOGY
Replacement projectors if needed	\$700.00	2022/23 TECHNOLOGY
2 way radio replacements if needed	\$350.00	2022/23 TECHNOLOGY
Cat6 cabling for elem computer lab	\$500	2022/23 TECHNOLOGY
GRADE 6 1:1 FOR 2023/24	\$33,375.00	2022/23 ESSER
FACULTY REPLACEMENTS ELEMENTARY	\$18,821.00	2022/23 ESSER
FACULTY REPLACEMENTS MIDDLE SCHOOL	\$12,980.00	2022/23 ESSER
FACULTY REPLACEMENTS HIGH SCOOOL	\$25,311.00	2022/23 ESSER
ELEMENTARY HARDWARE LAB - B DILLING	\$17,370.00	2022/23 ESSER
ADMINISTRATORS AND OFFICE STAFF DESKTOP	\$3,750.00	2022/23 ESSER

2022/23 LINE OF CREDIT

LINE AVAILABLE	DRAWS	PRINCIPAL PAID IN 2022	BALANCE AVAILABLE
\$3,000,000	\$783,000	-\$75,000	\$2,292,000

If we had drawn the full \$3,000,000 the amounts due in 2022/23 would be Principal \$170,000 and Interest \$149,700. The amount drawn at the end of 21/22 should be \$708,000.

Line Balance	Principal Due in 2022/23 as it was agreed upon in 20/21	Additional draws for Projects Approved	Transfer of Debt Service Savings Budgeted	Additional to draw to have Capital Reserve Balance (upcoming projects not approved yet)
\$708,000	\$190,000	\$525,000	\$147,088	\$750,000

Possibility that the line could be extended a second time or additional draw to have on hand may be requested.

CAPITAL RESERVE 2021/22 ACTIVITY

ITEM	BALANCE
BEGINNING BALANCE JULY 2021	\$256,686
TRANSFER FROM GENERAL FUND 2020/21 SURPLUS	\$220,370
DRAWS ON THE SOMERSET LINE OF CREDIT	\$783,000
ELEMENTARY ROOF	-\$426,995
ELEMENTARY WATER PUMPS	-\$26,845
MS/HS HEATING AIR UNIT	-\$10,100
MS/HS FIRE ALARM SYSTEM	-\$46,085
MS/HS WINDOW FINAL PAYMENTS	-\$14,486.48
MS/HS FLOOR PROJECT SUMMER 2021	-\$240,326.31
MS/HS AUDITORIUM TO DATE	-\$179,354.80
TOTAL	-\$944,192.59
BALANCE TO DATE	\$315,863.41
TRANSFER FOR 2021/22 BUDGETED BUT NOT TRANSACTED YET	\$147,088
ESTIMATED BALANCE FOR JUNE 30, 2022 PLUS INTEREST YET TO POST	\$462,951.41
PROJECTS APPROVED AND PAID YET IN THE SUMMER 2022	\$525,000