

2022 Capital Project Planning Update

Spencerport Central School District

July 12, 2022



Introducing Our Partners

ASHLEY MCGRAW ARCHITECTS



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CAMPUS CONSTRUCTION MANAGEMENT



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MUNICIPAL FINANCE

BERNARD P. DONEGAN, INC.

Agenda

- Why are we doing a project?
 - Infrastructure Needs
 - Budget Opportunity
- District Planning
- Task Force Update
- Timelines
- Ongoing/Upcoming Work

Why are we doing a project?



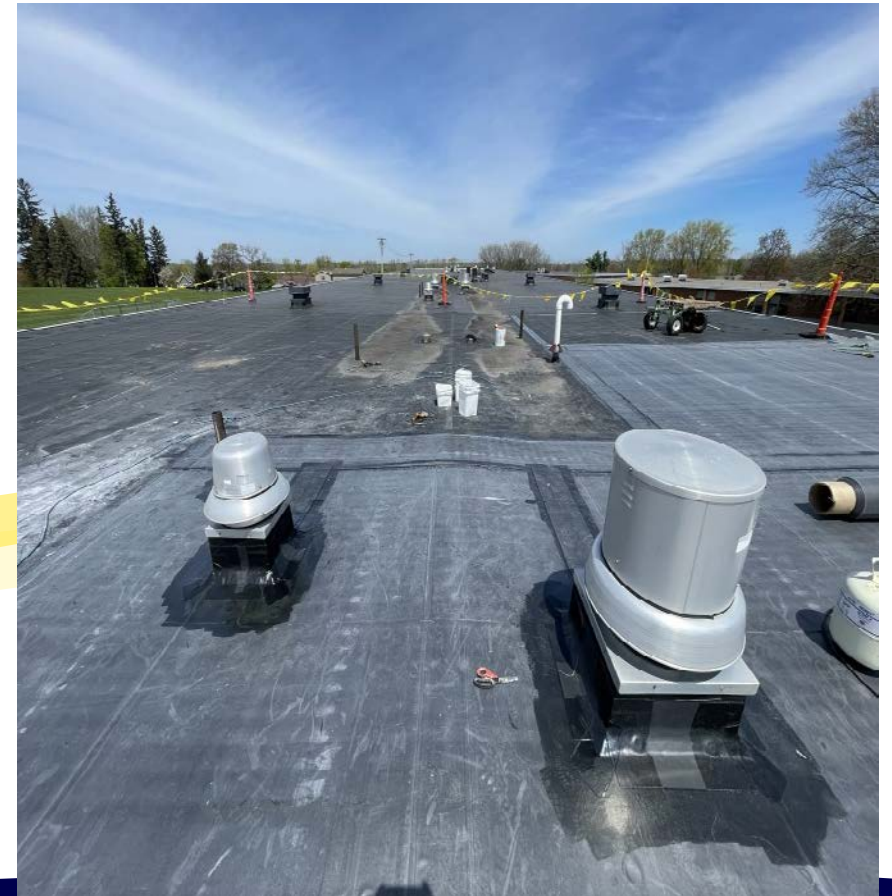
1. Buildings and Infrastructure repairs
2. Budget Opportunity



Infrastructure Needs

Capital Project Priorities

- Desire is to balance operations, infrastructure, and programmatic scope
- Many programmatic items will become candidates for a long range plan and subsequent capital improvements
- Operations related items may have big ticket prices and low wow factor



2024-25 Budget Opportunity

- The budget includes debt service payments on the bonds we borrowed to finance the project.
- Districts receive State building aid to help offset the capital project costs.
- The difference between debt service payments (expense) and State building aid (revenue) is called the local share.
- The local share impacts exclusions related to tax cap calculations.
- In 2024-25 there is a large variance in the local share, creating the opportunity to borrow for the next capital project to maintain and enhance our facilities.

Debt Service, Building Aid & Local Share

SUMMARY OF EXISTING and FUTURE BUILDING DEBT SERVICE

| A | B | C (A+B) | D | E | F (C-D-E) | G | H | I (G-H) | J (F+I) | | |
|--|---------------------------|----------------|-----------------------|---------------------------|-------------------------|--|-------------------|---------------------------|--|--|------------------|
| Building Debt Excluding Emergency Projects | | | | | | Capital Outlay Projects/Emergency Projects | | | TOTAL NET LOCAL SHARE FOR BUILDINGS | Budgeted Tax Levy per DSB Estimates | \$ Change (F) |
| Fiscal Year Ending June 30: | Total Principal | Total Interest | Total Debt Service | Estimated Building Aid | Debt Service Offsets | Estimated Net Local Share | A9950.9 (H522) | Estimated Building Aid | Estimated Capital Outlay Local Share | | |
| 2018 | \$ 5,585,000 ² | \$ 1,202,373 | \$ 6,787,373 | \$ 6,716,009 ¹ | \$ 39,360 ² | \$ 32,004 | \$ - | \$ - | \$ - | \$ 32,004 | |
| 2019 | 5,330,000 ² | 1,503,327 | 6,833,327 | 6,863,757 ¹ | - | (30,430) | - | - | - | (30,430) | \$ (62,434) |
| 2020 | 5,625,000 | 1,164,805 | 6,789,805 | 6,940,521 | - | (150,716) | - | - | - | (150,716) | (120,286) |
| 2021 | 5,810,000 | 1,048,605 | 6,858,605 | 6,964,024 | - | (105,419) | - | - | - | (105,419) | 45,297 |
| 2022 | 6,825,000 | 925,447 | 7,750,447 | 7,804,210 | - | (53,763) | - | - | - | (53,763) | 51,655 |
| 2023 | 3,820,000 | 729,493 | 4,549,493 | 4,651,559 ³ | - | (102,066) | - | - | - | (102,066) | (48,303) |
| 2024 | 2,870,000 | 590,293 | 3,460,293 | 3,661,834 | 45,000 ⁴ | (246,541) | - | - | - | (246,541) | (144,475) |
| 2025 | 1,675,000 | 487,893 | 2,162,893 | 2,674,293 | - | (511,401) | - | - | - | (511,401) | (264,860) |
| 2026 | 1,725,000 | 439,440 | 2,164,440 | 2,674,293 | - | (509,853) | - | - | - | (509,853) | 1,548 |
| 2027 | 1,745,000 | 387,810 | 2,132,810 | 2,638,942 | - | (506,132) | - | - | - | (506,132) | 3,722 |
| 2028 | 1,640,000 | 333,450 | 1,973,450 | 2,473,645 | - | (500,195) | - | - | - | (500,195) | 5,936 |
| 2029 | 1,685,000 | 279,300 | 1,964,300 | 2,469,686 | - | (505,386) | - | - | - | (505,386) | (5,191) |
| 2030 | 1,615,000 | 223,350 | 1,838,350 | 2,340,681 | - | (502,331) | - | - | - | (502,331) | 3,055 |
| 2031 | 1,135,000 | 168,950 | 1,303,950 | 1,805,478 | - | (501,528) | - | - | - | (501,528) | 803 |
| 2032 | 1,170,000 | 128,300 | 1,298,300 | 1,805,478 | - | (507,178) | - | - | - | (507,178) | (5,650) |
| 2033 | 1,210,000 | 86,050 | 1,296,050 | 1,805,478 | - | (509,428) | - | - | - | (509,428) | (2,250) |
| 2034 | 610,000 | 42,100 | 652,100 | 885,795 | - | (233,695) | - | - | - | (233,695) | 275,733 |
| 2035 | 620,000 | 28,900 | 648,900 | 885,795 | - | (236,895) | - | - | - | (236,895) | (3,200) |
| 2036 | 635,000 | 15,400 | 650,400 | 885,795 | - | (235,395) | - | - | - | (235,395) | 1,500 |
| 2037 | 30,000 | 1,600 | 31,600 | 43,228 | - | (11,628) | - | - | - | (11,628) | 223,767 |
| 2038 | 10,000 | 400 | 10,400 | 21,614 | - | (11,214) | - | - | - | (11,214) | 414 |
| Totals | \$ 51,370,000 | \$ 9,787,284 | \$ 61,157,284 | \$ 67,012,115 | \$ 84,360 | \$ (5,939,191) | \$ - | \$ - | \$ - | \$ (5,939,191) | |

Includes:

\$5,070,000 Refunding Serial Bond dated August 21, 2012
 Various Cash Projects
 \$14,980,669 Authorization - Vote 5/16/2006
 \$12,442,000 Authorization - Vote 3/27/2007
 \$2,411,580 Authorization - Vote 5/18/2010
 \$9,800,000 Authorization - Vote 5/15/2012
 \$12,436,200 Authorization - Vote 5/19/2015
 \$16,520,000 Refunding Serial Bond dated March 23, 2016
 \$12,385,000 Authorization - Vote 5/15/2018

Note:

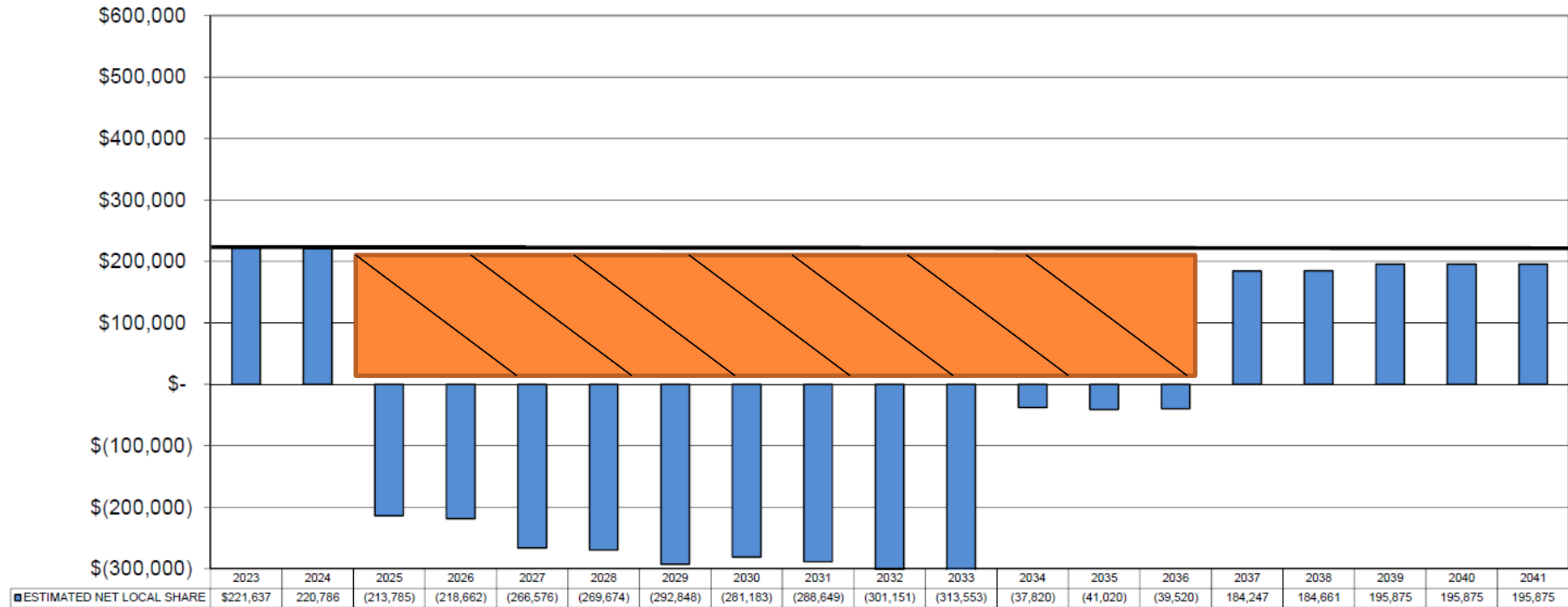
- Does not include BOCES payments or aid.
- BAN Premium
- District has received preliminary waiver approval on the Interest Rate Recalibration of project numbers 0002-010, 0005-015, 0006-012, 0007-010, 0008-012, and 0015-004. This could potentially change if SED requests additional documentation and the District is not able to provide sufficient information to support the data on the application form.
- Estimated use of Debt Service Fund

CAUTION:

State aid may be reduced. Pursuant to Education Law 3602 (6)(e)(5)(c), at least at the end of each ten year segment of an assumed amortization established for a retro or prospective project, the remaining scheduled assumed semi-annual payments will be revised based on the interest rate applicable for the current year, if the difference between the current year interest rate and the interest rate upon which the original assumed amortization is based exceeds one quarter of one-one hundredth.

Debt Service, Building Aid & Local Share

Spencerport Central School District
ESTIMATED NET LOCAL SHARE OF EXISTING DEBT SERVICE FOR BUILDING AND BUSES



Fiscal Year Ending June 30

Tax Cap - Exclusions

| Step | Description | 22-23 Amount | 23-24 Amount | 24-25 Amount | 25-26 Amount | 26-27 Amount |
|------|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1.0 | REAL PROPERTY TAX LEVY FYE 2022 | \$ 40,233,431 | \$ 41,505,517 | \$ 42,484,647 | \$ 44,002,418 | \$ 45,416,935 |
| 2.0 | * TAX BASE GROWTH FACTOR, IF ANY | 1.0119 | 1.0119 | 1.0119 | 1.0119 | 1.0119 |
| 3.0 | + PAYMENT IN LIEU OF TAXES (PILOT) FYE 2022 | \$1,212,386 | \$1,250,263 | \$1,623,222 | \$1,199,731 | \$1,223,359 |
| 4.0 | - TAX LEVY EXEMPTIONS FYE 2022 | \$299,768 | \$298,456 | \$297,604 | \$0 | \$0 |
| | = ADJUSTED PRIOR YEAR TAX LEVY | \$ 41,624,827 | \$ 42,951,240 | \$ 44,315,832 | \$ 45,725,778 | \$ 47,180,756 |
| 5.0 | * ALLOWABLE LEVY GROWTH FACTOR | 1.0200 | 1.0200 | 1.0200 | 1.0200 | 1.0200 |
| 6.0 | - PAYMENT IN LIEU OF TAXES (PILOT) FYE 2023 | \$1,250,263 | \$1,623,222 | \$1,199,731 | \$1,223,359 | \$1,148,709 |
| 7.0 | + AVAILABLE CARRYOVER, IF ANY | \$ - | \$ - | \$ - | \$ - | \$ - |
| | = TAX LEVY LIMIT BEFORE EXCLUSIONS | \$ 41,207,061 | \$ 42,187,043 | \$ 44,002,418 | \$ 45,416,935 | \$ 46,975,662 |
| 8.0 | + TAX LEVY EXEMPTIONS FYE 2023 | \$298,456 | \$297,604 | \$0 | \$0 | \$0 |
| | MAXIMUM ALLOWABLE LEVY LIMIT | \$ 41,505,517 | \$ 42,484,647 | \$ 44,002,418 | \$ 45,416,935 | \$ 46,975,662 |
| | Percent Change | 3.16% | 2.36% | 3.57% | 3.21% | 3.43% |

| Step | Description | 22-23 Amount | 23-24 Amount | 24-25 Amount | 25-26 Amount | 26-27 Amount |
|------|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| 1.0 | REAL PROPERTY TAX LEVY FYE 2022 | \$ 40,233,431 | \$ 41,505,517 | \$ 42,484,647 | \$ 44,304,452 | \$ 45,721,490 |
| 2.0 | * TAX BASE GROWTH FACTOR, IF ANY | 1.0119 | 1.0119 | 1.0119 | 1.0119 | 1.0119 |
| 3.0 | + PAYMENT IN LIEU OF TAXES (PILOT) FYE 2022 | \$1,212,386 | \$1,250,263 | \$1,623,222 | \$1,199,731 | \$1,223,359 |
| 4.0 | - TAX LEVY EXEMPTIONS FYE 2022 | \$299,768 | \$298,456 | \$297,604 | \$302,034 | \$300,890 |
| | = ADJUSTED PRIOR YEAR TAX LEVY | \$ 41,624,827 | \$ 42,951,240 | \$ 44,315,832 | \$ 45,729,372 | \$ 47,188,045 |
| 5.0 | * ALLOWABLE LEVY GROWTH FACTOR | 1.0200 | 1.0200 | 1.0200 | 1.0200 | 1.0200 |
| 6.0 | - PAYMENT IN LIEU OF TAXES (PILOT) FYE 2023 | \$1,250,263 | \$1,623,222 | \$1,199,731 | \$1,223,359 | \$1,148,709 |
| 7.0 | + AVAILABLE CARRYOVER, IF ANY | \$ - | \$ - | \$ - | \$ - | \$ - |
| | = TAX LEVY LIMIT BEFORE EXCLUSIONS | \$ 41,207,061 | \$ 42,187,043 | \$ 44,002,418 | \$ 45,420,600 | \$ 46,983,097 |
| 8.0 | + TAX LEVY EXEMPTIONS FYE 2023 | \$298,456 | \$297,604 | \$302,034 | \$300,890 | \$296,966 |
| | MAXIMUM ALLOWABLE LEVY LIMIT | \$ 41,505,517 | \$ 42,484,647 | \$ 44,304,452 | \$ 45,721,490 | \$ 47,280,063 |
| | Percent Change | 3.16% | 2.36% | 4.28% | 3.20% | 3.41% |

So how much can
we afford without
impacting the
budget?

Assuming the
project was 95%
aidable, and had
an 86.8%
building aid
ratio, we could
afford a capital
project of
approximately

\$18,850,000

| | |
|--------------------------------------|-------------|
| Less Financial Planning Contingency: | \$1,560,000 |
| Less Incidental Costs (~18%): | \$2,637,458 |
| Less Construction Contingency (~7%): | \$ 958,578 |

Estimated
Construction Costs

\$13,693,964

Task Force-Committee Charge

The Board of Education wishes to establish a task force to study facility and grounds needs to support instructional, athletic and extracurricular programs and respond to the following:

1. What are the findings and priorities identified in the 2020 Building Condition Survey?
2. What are the existing and future programmatic space requirements of the district?
3. In what way(s) does the committee recommend a resolution to the above questions?

2022 Facilities Task Force-Status Update

- Met 4 times
- Discussed
 - Safety & Security
 - Project Financing
 - Building Condition Survey
 - Infrastructure Scope
 - Operational Needs
 - Building Interests & Priorities
- Planning for Next Meeting

Using:
Group work
Surveys
Open Discussion
Reflection Activities

Prioritization Survey

| Which building table are you sitting with? | What operations subject did your table rank as the highest priority? | What operations area would your table rank as the secondary priority? | What operations area would your table rank as the third highest priority? | What operations area would your table rank as the fourth priority? | What operations topic did your table rank as the lowest priority? |
|--|--|---|---|--|---|
| Middle School & High School | Secure Entrances | Roofing | HVAC | Paving | Fire Alarms |
| District Office | Secure Entrances | HVAC | Fire Alarms | Roofing | Paving |
| Bernabi & Canal View | Secure Entrances | Paving | Roofing | HVAC | Fire Alarms |
| Maintenance & Transportation | Secure Entrances | Paving | Roofing | Fire Alarms | HVAC |
| Munn & Taylor | Secure Entrances | HVAC | Roofing | Fire Alarms | Paving |

Infrastructure Needs

- Operations and Infrastructure

- Roofing
- HVAC Equipment
- Roadways and Parking
- Fire Alarms
- Secure Entrances

| | |
|------------------|----------------|
| Roofing | \$17 million |
| HVAC | \$15 million |
| Roadways | \$14 million |
| Fire Alarms | \$2.5 million |
| Secure Entrances | \$7 million |
| | |
| Total | \$55.5 million |

But only \$18.85 million is available

Strategic Planning





Process Plan

| Timeframe | Step | Who |
|-----------|---|--|
| June-July | Temperature Check | Community |
| August | Mini-Session to Review Mission, Vision and Core Values | BOE and Leadership Team |
| September | Planning Retreat to Determine the “What’s” | Stakeholder Planning Team, BOE and Leadership Team |
| October | Leadership Retreat to Action Plan the How, When and Who | Leadership Team |
| December | Formally Adopt, Inform and Distribute | BOE and Superintendent |
| Quarterly | Regular Updates to the BOE and Faculty | Teams, Committees, Directors, Principals |

What is a master plan and do we need one?

A master plan is a roadmap for the future of your school district, specifically in terms of physical space.

It includes the steps, timeline, and associated costs for getting there.

It outlines upgrades and renovations to existing school facilities, as well as potential new buildings, that will be necessary to accomplish your initiatives and accommodate anticipated changes within your district.

It illustrates an ideal state of your district that supports your mission and goals.

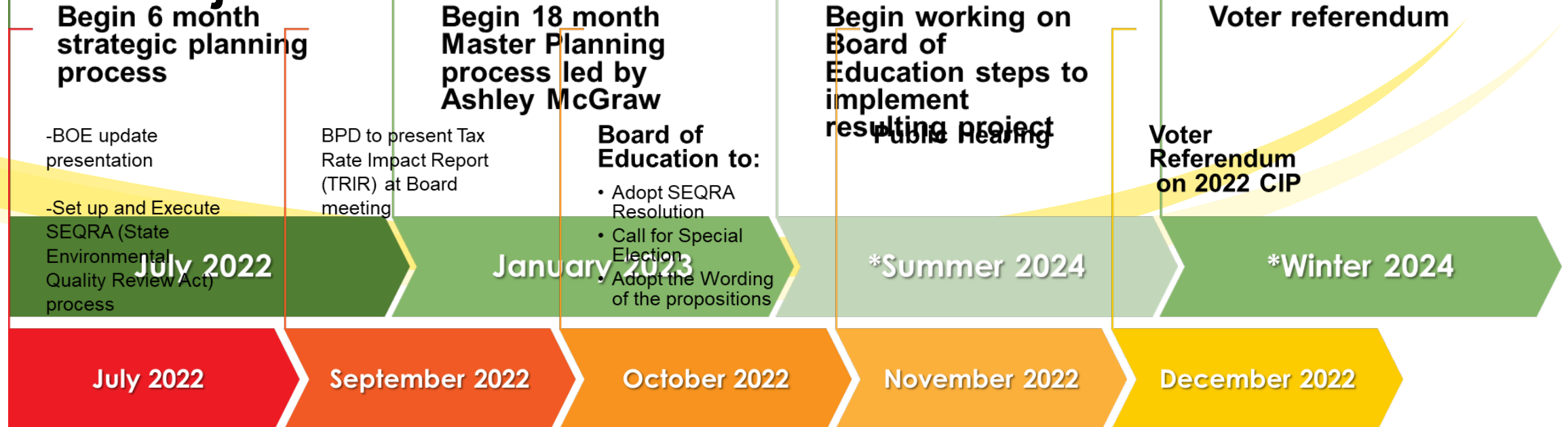


Next Project



Timeline

2022 Project



Ongoing Work

Design Team Updates

- Roofing- Scans have been completed and we are awaiting a report
- Boiler Rm.- Visual boiler assessments are being scheduled
- Roadways & Parking – Core samples are being scheduled by the vendor
- Secure Entrances – Conceptual Drawings being designed



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SEQR Process

- What is the SEQRA?
 - State Environmental Quality Review Act (SEQRA)
 - Required by NY State Department of Environmental Conservation
- All projects are classified according to their impact on the environment
- Type I Actions:
 - Type I actions meet or exceed thresholds listed in the statewide or agency SEQR regulations. These are likely to require preparation of an Environmental Impact Study (EIS).
- Type II Actions:
 - Type II actions are by regulation and never require further SEQR Review
- In October the Board will approve the SEQR determination and be designated as lead agency for the project

Upcoming Work

Task Force Meeting

- Scope Narrowing based on test results
- Discuss non-operational building interests

Board Meeting

- Discuss Scope recommendations
- Discuss Estimated Costs