



Preliminary
2022-23
Budget Preparations
March 22, 2022

Dr. Lisa Brady - Superintendent

Ron Clamser, Jr. - Assistant Supt. for
Finance, Facilities & Operations

Budget Challenges and Unknowns

- State Funding Levels
 - State Aid (*Legislative budget due April 1*)
- Federal Funding
 - CARES Act multi-year funding
- Inflation and the economy
- Kindergarten Enrollment Projections
- Impact of COVID-19
 - Student surveillance testing & test to stay
 - Ongoing programs to respond to student needs
 - Expand SEL, mental health & wellness
 - Academic interventions
- Environmental Health & Safety
 - Cleaning, PPE, and air quality

Key Financial Considerations

- Reflects contractual increases for staff
- Savings related to staff retirements
- Reflects the rising costs of employee health insurance and state pension contributions
- Estimates an increase in State Aid
- Projects an increase in kindergarten enrollments
- Staff needs relating to student mental health and wellness

2022-23 Preliminary Budget Highlights

- Stays within the statutory tax levy limit
- Adds 1 school counselor - High School (*\$135,000*)
- Adds 2 special education teachers
 - 1 High School (*\$130,000*)
 - 1 Springhurst (*\$130,000*)
- Adds additional administrative support for Springhurst
 - Teacher on assignment/Dean (*\$67,000*)

2022-23 Preliminary Budget Highlights

- Supports for student mental health and social emotional learning (*CARES Act Funds*)
 - School Psychologist (\$105,000)
 - Behavior Intervention Monitoring Assessment System (\$6,200)
 - Panorama Survey Instrument (\$7,500)
- Adds instructional supports and expands current curriculum (*CARES Act Funds*)
 - Teaching Assistant (\$31,000)
 - Expanded ELA & Math Academies (\$32,000)
 - Summer Academic Enrichment (\$11,000)

2022-23 Preliminary Budget Highlights

- Increases building security guards and cameras
 - Security guards (*\$55,000*)
 - Security cameras (*\$174,000*)
- Enhances building cleaning and maintenance
 - Additional cleaners (*\$86,000*)
 - Additional maintenance (*\$130,000*)

How do you build a school budget?

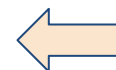
Property Taxes
State Aid
Sales Tax
Tuition
Health Services
Interest
Other



Salaries
Benefits
Operations/Maint
Special Education
Debt Service
Transportation
BOCES

Step 1: Calculate the Maximum Allowable Tax Levy

Preliminary Tax Cap Calculation		
		<i>as of March 8, 2022</i>
Prior Year Tax Levy		\$40,943,897
x	Tax Base Growth Factor	x 1.0093
		\$41,324,675
-	Allowable Exclusions for Previous Year	- \$1,565,702
		\$39,758,973
x	Lessor of CPI (4.7%) or 2%	+ \$795,179
Tax Levy Limit		\$40,554,152
+	Allowable Exclusions for Current Year	+ \$1,553,411
Maximum Allowable Tax Levy (2.84% Increase)		\$42,107,564



Step 2: Project the Revenues

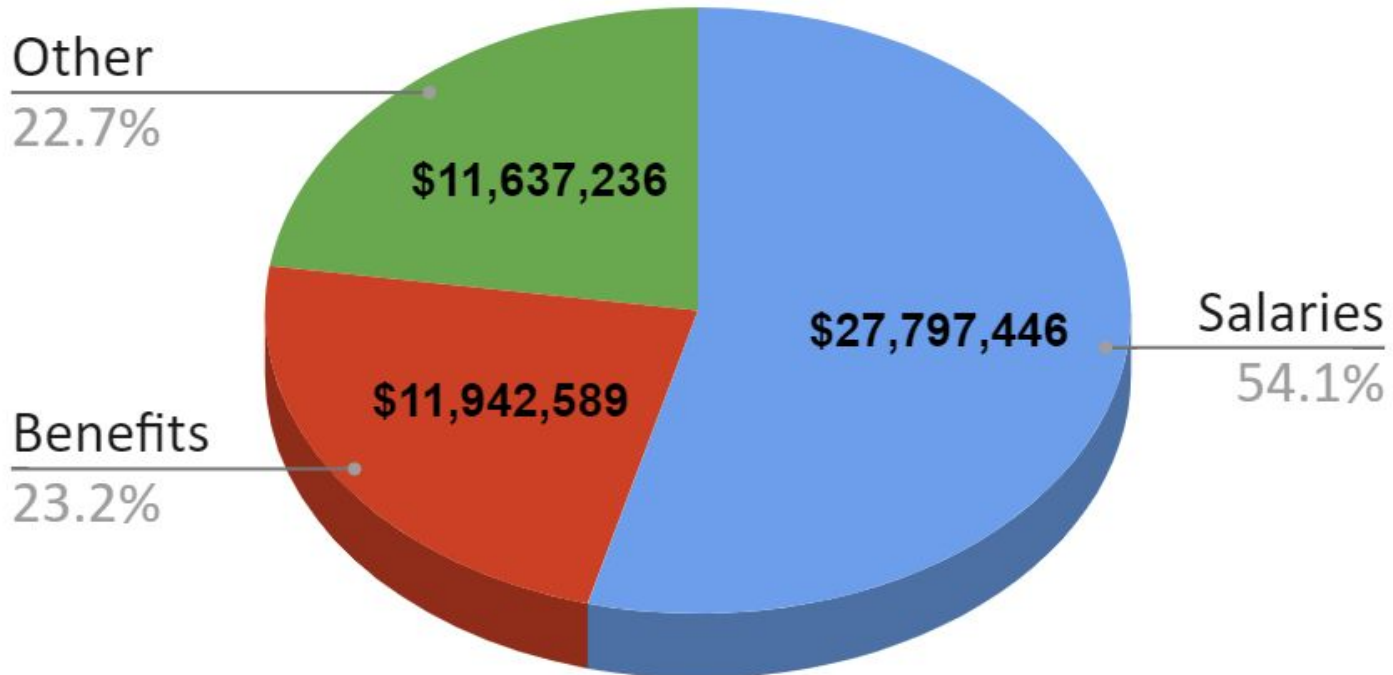
Revenue Source	2021-22 <i>Adopted</i>	2022-23 <i>as of 2/1/22</i>	2022-23 <i>as of 3/8/22</i>	Variance <i>from 21-22</i>	
				\$	%
Property Taxes	40,943,897	42,107,564	42,107,564	1,163,667	2.84%
State Aid	5,686,337	6,819,707	6,819,707	1,133,370	19.93%
Tuitions	717,000	717,000	751,000	34,000	4.74%
Sales Taxes	800,000	800,000	800,000	0	0.00%
Health Services	550,000	550,000	582,000	32,000	5.82%
Other	332,000	317,000	317,000	-15,000	-4.52%
Total	49,029,234	51,311,271	51,377,271	2,348,037	4.79%

Revenues: State Aid Detail

Category	2021-22 <i>Adopted</i>	2022-23 <i>Governors Proposal</i>	Variance <i>from 21-22</i>	
			\$	%
Foundation Aid	3,166,566	4,070,110	903,544	28.53%
Building Aid	955,498	964,611	9,113	0.95%
BOCES Aid	653,395	763,200	109,805	16.81%
Transportation Aid	362,482	493,103	130,621	36.04%
Public/Private Excess Cost Aid	288,679	266,332	-22,347	-7.74%
Textbook/Hardware Aid	159,717	162,351	2,634	1.65%
High Tax Aid	100,000	100,000	0	0.00%
Total	5,686,337	6,819,707	1,133,370	19.93%

Step 3: Project the Expenditures

Total = \$51,377,271 (preliminary)



Salary and Benefits Represent 77.3% of the Budget

Summary of Preliminary Expenditures

Expense Category	2021-22 Adopted	2022-23 as of 2/1/22	2022-23 as of 3/8/22	Variance <i>from 21-22</i>	
				\$	%
Salaries	27,008,159	28,214,400	27,797,446	789,287	2.92%
Benefits	10,995,374	11,918,032	11,942,589	947,215	8.61%
Debt Service	2,551,495	2,551,495	2,551,495	0	0.00%
BOCES Services	2,081,265	2,185,328	2,173,554	92,289	4.43%
Operations, Maint & Tech	2,068,959	2,268,959	2,474,670	405,711	19.61%
Transportation	1,515,700	1,591,485	1,591,485	75,785	5.00%
Special Education (non BOCES)	1,151,150	1,351,150	1,155,650	4,500	0.39%
Central Administration	755,160	762,712	783,920	28,760	3.81%
Other	901,972	920,012	906,462	4,490	0.50%
Total	49,029,234	51,763,573	51,377,271	2,348,037	4.79%
Maximum Allowable Budget based on Preliminary Revenue Projections		51,311,271	51,377,271		
Budget Gap to Close		-452,302	0		

Personnel by Building

	2021-22 Adopted	2022-23 Preliminary	Variance	
			\$	%
Springhurst				
Salaries	10,908,375	11,151,787	243,412	2.23%
Benefits	3,703,567	4,106,873	403,306	10.89%
Total	14,611,942	15,258,660	646,718	4.43%
Middle School				
Salaries	5,991,330	6,080,989	89,659	1.50%
Benefits	2,007,844	2,131,972	124,128	6.18%
Total	7,999,174	8,212,961	213,787	2.67%
High School				
Salaries	7,742,041	7,750,511	8,470	0.11%
Benefits	2,428,560	2,619,217	190,657	7.85%
Total	10,170,601	10,369,728	199,127	1.96%
Other Salaries & Benefits	*5,221,816	*5,898,686	676,870	12.96%
Total	38,003,533	39,740,035	1,736,502	4.57%

* Benefits amount for other includes the district-wide expenses for retiree health insurance, workers compensation, unemployment insurance, etc.

Athletics

(Including Personnel, BOCES, & Transportation)

	2021-22 Adopted	2022-23 Preliminary	Variance	
			\$	%
Personnel <i>(salaries & benefits)</i>	691,781	811,239	*119,458	17.27%
Equip/Supplies	41,000	46,000	5,000	12.20%
Equip Repairs	10,000	10,000	0	0.00%
Purchased Services	65,000	13,000	*-52,000	-80.00%
BOCES	76,000	76,000	0	0.00%
Transportation	100,000	105,800	5,800	5.80%
Total Athletics	983,781	1,062,039	78,258	7.95%

** Variances due to hiring athletic trainer rather than contracting with a company*

Coach Stipends & Student Participation (Fall)

	Stipend	#	Team	Stipend	#
Cheerleading-V	4,098	12	Soccer-JV (B)	4,098	21
Cross Country-V (B/G)	6,671	25	Soccer-JV (G)	4,576	12
Cross Country-V Asst	5,100		Soccer-M (B)	4,078	29
Football-V	7,293	39	Soccer-M (G)	5,073	18
Football-V Asst (3)	20,526		Tennis-V (G)	6,067	19
Soccer-V (B)	7,240	20	Volleyball-V	6,671	12
Soccer-V Asst (B)	4,600		Volleyball-JV	4,576	12
Soccer-V (G)	6,309	20	Volleyball-M (2)	10,146	40
Soccer-V Asst (G)	4,600				

Coach Stipends & Student Participation (Winter)

	Stipend	#		Stipend	#
Basketball-V (B)	8,121	12	Basketball-M (G)	7,240	16
Basketball-V (G)	5,680	10	Basketball-M (G)	6,310	
Basketball-JV (B)	6,309	16	Cheerleading-V	4,078	12
Basketball-JV (G)	5,097	11	Indoor Track-V	6,385	44
Basketball-M (B)	7,550	45	Indoor Track-V Asst	5,073	
Basketball-M (B)	7,550				

Coach Stipends & Student Participation *(Spring)*

	Stipend	#		Stipend	#
Baseball-V	7,075	19	Lacrosse-M (B)	7,772	14
Baseball-V Asst	5,900		Lacrosse-M (G)	5,680	16
Baseball-JV	6,385	16	Softball-V	7,075	15
Baseball-M	5,814	17	Softball-V Asst	5,900	
Lacrosse-V (B)	6,377	22	Softball-JV	5,242	10
Lacrosse-V Asst (B)	5,814		Tennis-V (B)	6,067	12
Lacrosse-V (G)	7,075	29	Track-V	7,240	20
Lacrosse-V Asst (G)	5,814		Track-V Asst	6,067	
Golf	4,286	3	Track-M	5,570	31

Preliminary Tax Rate Calculation

as of March 8, 2022

Preliminary Tax Levy <i>(based on tax cap calculation)</i>	\$42,107,564
Divided by: Estimated Taxable Assessments <i>Source: Town Assessor as of 9/15/21</i>	*\$1,948,709,383
Multiplied by 1,000	
Equals: Projected Tax Rate per \$1,000 Assessment	\$21.61
(Tax Levy / Taxable Assessments x 1,000 = Tax Rate per 1,000)	

** Waiting for updated assessment values from Town of Greenburgh*

Historical Trend

Year	Budget-to-Budget	Tax Levy	Allowable Tax Levy Cap
2013-14	3.80%	3.50%	3.60%
2014-15	2.30%	1.80%	2.10%
2015-16	2.20%	2.20%	2.50%
2016-17	1.00%	0.00%	0.00%
2017-18	1.70%	2.50%	3.30%
2018-19	3.98%	0.97%	3.69%
2019-20	3.76%	2.80%	4.04%
2020-21	1.25%	3.87%	3.87%
2021-22	4.17%	2.86%	2.86%
2022-23 <i>(preliminary)</i>	4.79%	2.84%	2.84%
10 year average	2.90%	2.33%	2.88%

What Happens if the Budget Does Not Pass?

If the voters reject the proposed school district budget, a school board may do one of the following:

- Present the original budget or a revised budget for a second vote, or
- Prepare and adopt a “contingency budget” without going back to the voters.

What is a contingency budget?

- Results in a zero increase to the tax levy

2022-23 Budget Preparation Calendar

- 2/01/2022** 2021-22 Preliminary Budget Preparation Presentation
- 3/01/2022** Finance Committee
- 3/08/2022** Detailed Budget Presentation
- 3/22/2022** Preliminary Budget Presentation (*updated*)
- 4/05/2022** Finance Committee
- 4/12/2022** Adoption of 2022-23 Budget
and Property Tax Report Card
- 5/10/2022** Public Hearing on the Budget
- 5/17/2022** Budget Vote & Trustee Election