



# **2023-2024 General Fund Adopted Budget Public Hearing**

*May 02, 2023*

# Guiding Our Work:

- ***Key Areas of Focus***

- Maintaining the current programs for all students
- Developing programs that allow an increasing number of students with disabilities to stay in district
- Expanding our Student Support Services offerings and coordination to meet the increasing needs of students, families/caregivers, and staff
- Providing targeted professional learning for faculty and staff in priority areas
- Addressing facilities needs so as to maintain a safe and healthy environment
- Maintaining our security staffing to assist in a safe, secure, welcoming, and affirming environment
- Cautiously managing our revenue budget so as to avoid creating unmanageable future obligations

# The 2023-2024 Adopted Budget

## Supports:

- All current programs and operational support
- Additional elementary special education classes and associated teachers and teaching assistants
- *Primary Project* support program for students in grades K-3
- A full-time student assistance counselor
- Current personnel previously paid for through federal funding including:
  - School psychologist
  - Part-time Academic Intervention (AIS) teacher
  - Kindergarten teaching assistants
- A K-5 Coordinator of Student Support Services
- An evening security staff position at the middle school
- Additional part-time cafeteria monitors at Springhurst
- Additional facilities maintenance initiatives

# Major Cost Drivers of the District Budget:

- Labor Contracts
  - Three contracts are in negotiations at this time
- District Security Contractual Increases
- Health Care Costs for Active and Retired Employees
- New Curriculum Instructional Materials
- Employer Retirement Contribution Rates
- Debt Service on Capital Projects
- Inflationary Increases in Transportation and Utility Costs

# Maintaining Current Programs:

To maintain current programs and personnel in the 2023-24 school year, the following costs must be considered:

- Personnel contracts and associated cost increases in labor, retirement system employer contribution costs, and health care increases

***PLUS***

- The cost of services contracts including associated inflationary increases (854,425)

***PLUS***

- Personnel previously funded by COVID stimulus funding (283,300)

***PLUS***

- Projected out-of-district student program placements (100,000)

***EQUALS***

**\$1,237,725 (= 3.0086% on levy)**

# The Adopted 2023-24 Administrative Budget

Current Year	2023-24 (Rollover)	Change
\$5,550,641	\$5,901,565	6.32% +\$350,924

  

Current Year	2023-24 (based on revenue including the 5.02% tax levy cap)	Change
\$5,550,641	\$6,198,644	11.67% +\$648,003

## **Projected cost increases due to:**

1. Salary and benefits
2. Addition of Coordinator of Student Support Services position.  
(Pending revenue support)
3. Health insurance.
4. BOCES Administration and Central Data Processing
5. New Personnel Management Office staffing
6. Legal costs

# The Adopted 2023-24 Capital Budget

Current Year	2023-24 (Rollover)	Change
\$6,075,474	\$6,616,239	8.90% +\$540,765

  

Current Year	2023-24 (based on revenue including the 5.02% tax levy cap)	Change
\$6,075,474	\$6,826,657	12.36% +\$751,183

## Projected cost increases due to:

1. Salary and benefits
2. Additional security staff (*Pending revenue support*)
3. Contracted Services
4. Utility services
5. Maintenance initiatives (*Pending revenue support*)
6. Equipment purchases (*Pending revenue support*)

# The Adopted 2023-24 Program Budget:

Current Year	2023-24 (Rollover)	Change
\$39,751,156	\$41,264,129	3.81% +\$1,512,973

  

Current Year	2023-2024 (based on revenue including the 5.02% tax levy cap)	Change
\$39,751,156	\$42,179,934	6.11% +\$2,428,778

## Projected cost increases due to:

1. Salaries and benefits of current staffing in all buildings
2. Addition of special education classes and associated staff
3. Addition of *Primary Project* program.
4. Springhurst curriculum implementation and enhancements including Illustrative Mathematics, Science 21, and social-emotional learning programs



# The Adopted 2023-24 Program Budget:

## **Projected cost increases due to:**

5. Middle School curriculum implementation of Illustrative Math
6. Middle and High School MYP and DP International Baccalaureate programs
7. Expansion of tutoring options for students in K-12
8. Current student clubs and athletics including newly added bowling and unified sports
9. Targeted professional learning

# Expenditures Summary

*(based on revenue including the 5.02% tax levy)*

Expense Category	2022-23 Adopted	2023-24 Proposed	Variance	
			\$	%
Administrative	5,550,641	6,198,644	648,003	11.67%
Program	39,751,156	42,179,934	2,428,778	6.11%
Capital	6,075,474	6,826,657	751,183	12.36
Total	51,377,271	55,205,235	3,827,964	7.45%

# Expenditures

*(based on revenue including the 5.02% tax levy)*

Expense Category	2022-23 Adopted	2023-24 Proposed	Variance	
			\$	%
<b>Salaries</b>	27,797,446	29,822,312	2,024,866	7.28%
<b>Benefits</b>	11,942,589	12,390,636	448,047	3.75%
<b>Debt Service*</b>	2,551,495	2,725,350	173,855	6.81%
<b>BOCES Services</b>	2,173,554	2,527,195	353,641	16.27%
<b>Operations,Maint &amp; Tech</b>	2,474,670	2,912,570	437,900	17.70%
<b>Transportation</b>	1,591,485	1,762,678	171,193	10.76%
<b>Special Education (non BOCES)</b>	1,155,650	1,250,939	95,289	8.25%
<b>Central Administration</b>	783,920	796,053	12,133	1.55%
<b>Other</b>	906,462	1,017,502	111,040	12.25%
<b>Total</b>	<b>51,377,271</b>	<b>55,205,235</b>	<b>3,827,964</b>	<b>7.45%</b>

\* Includes \$178,00 BAN increase for current project

# Key Elements of the Revenue Budget:

- State aid including expense-based aids
- County sales tax
- Anticipated interest earnings
- Current fund balance and use of District reserves
- Tax base growth factor
- Tax cap projections

# Revenues

Revenue Source	2022-23 Adopted	2023-24 Preliminary	Variance	
			\$	%
<b>Property Taxes</b>	41,139,244	43,206,443	2,067,199	<b>5.02%</b>
<b>State Aid*</b>	6,819,707	8,279,264	1,459,557	21.40%
<b>Tuitions</b>	751,000	870,000	119,000	15.85%
<b>Sales Taxes</b>	800,000	925,000	125,000	15.63%
<b>Health Services</b>	582,000	582,000	0	0.00%
<b>Interest</b>	10,000	350,000	340,000	3,400%
<b>Other</b>	307,000	314,323	7,323	2.39%
<b>Appropriated Reserve</b>	968,320	500,000	-468,320	-48.36%
<b>Debt Service Reserve</b>	0	178,205	178,205	N/A
<b>Total</b>	<b>51,377,271</b>	<b>55,205,235</b>	<b>3,827,964</b>	<b>7.45%</b>

*\*Pending Passage of NYS  
Budget*

Tax Cap Calculation		
Prior Year Tax Levy		\$41,139,244
x	Tax Base Growth Factor	x 1.0307
		\$42,402,219
-	Allowable Exclusions for Previous Year	- \$1,553,411
		\$40,848,808
x	Lessor of CPI (7.17%) or 2%	+ \$816,976
Tax Levy Limit		\$41,665,784
+	Allowable Exclusions for Current Year	+ \$1,540,659
Maximum Allowable Tax Levy = 5.02%		<b>\$43,206,443</b>

# Historical Trend of Tax Base Growth

Year	Tax Base Growth Factor
2017-18	1.0086
2018-19	1.0218
2019-20	1.0179
2020-21	1.0194
2021-22	1.0097
2022-23	1.0093
2023-24	1.0307*
7-year average	1.0168

*\*Eighth highest growth in NYS, second in Westchester County.*

## Projected Impact on Tax Rate

- Current Tax Rate = \$21.68  
(\$21.6749)
- *Estimated* Tax Rate with Tax Levy  
Increase of 5.02% = \$21.15  
(\$21.1492)



# Historical Trend of Budget and Tax Levy Increases

Year	Budget-to-Budget	Tax Levy	Allowable Tax Levy Cap
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	4.79%	0.48%	2.84%
2023-24 <i>(proposed)</i>	7.45%	5.02%	5.02%
10-year average	3.26%	2.25%	3.02%

# Proposition #1

**RESOLVED**, that the sum of \$55,205,235 shall be appropriated to meet the estimated expenditures for school purposes for 2023-2024 and that a tax be levied in accordance with the law to meet the same.

☐ YES

☐ NO

# Board of Trustees

Vote for Two or Write In

To elect two members of the Board of Education for three-year terms, commencing July 1, 2023, and expiring on June 30, 2026.

## **Candidates:**

Rebecca Hershberg

Pavithra Nagarajan

Antonio Treglia