



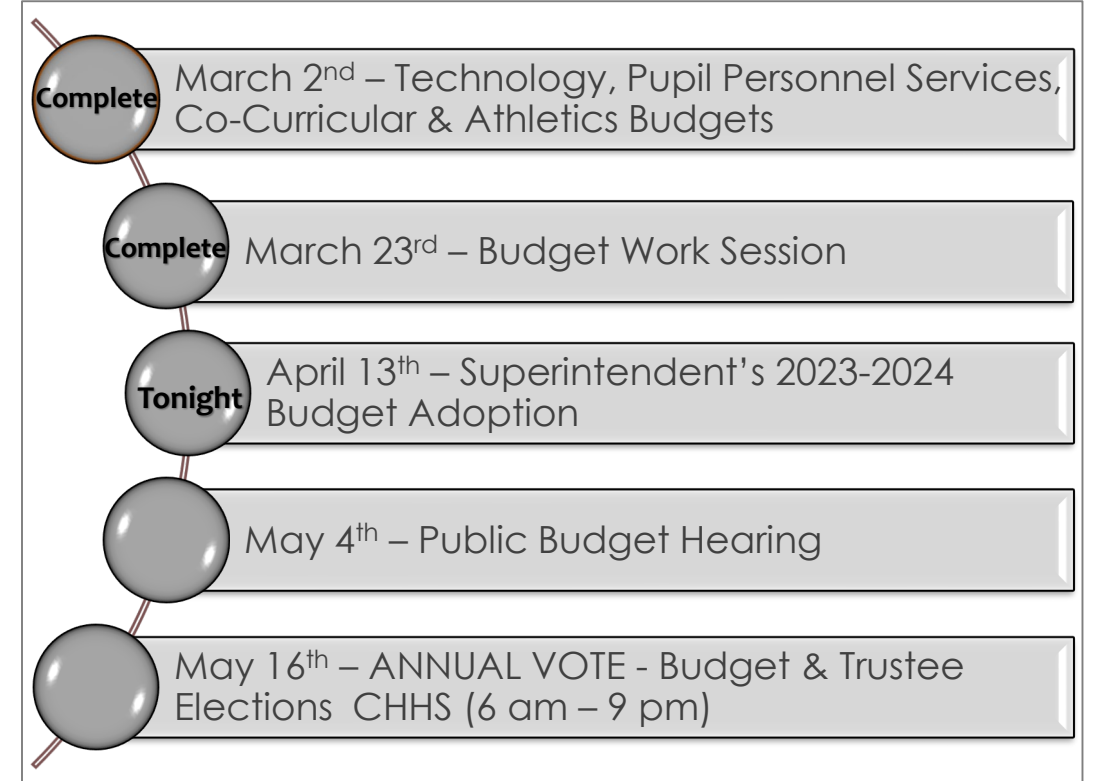
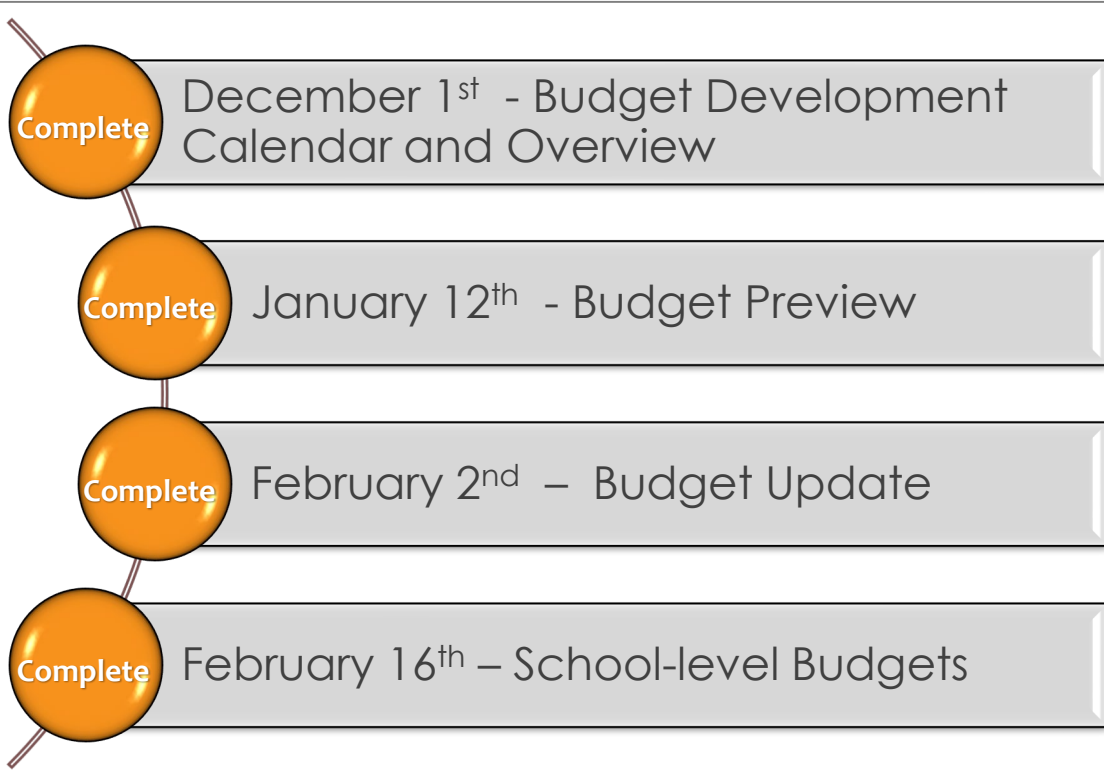
# 2023-24 Superintendent's Budget

Board of Education Meeting 4.13.23

Croton-Harmon UFSD



# 2023-24 Budget Events







# #WhatCHUFSDCanBe

## Vision Statement

**All members of the Croton-Harmon learning community will demonstrate an enduring curiosity, engage in the pursuit of inspiration, and develop the habits of mind to promote personal growth and the well-being of society.**

## How will Croton-Harmon develop into a future-driven school system?

### *Pursuit of Passion and Exploration*

Empower ourselves and each other to pursue purposeful, courageous exploration of our interests and passions to enhance learning, personal fulfillment, and community connections.

### *Reimagine Learning*

Reimagine the learning experience by identifying and dismantling existing institutional and structural barriers in order to promote curiosity, growth, and innovation.

### *Culture of Well-Being*

To create a culture that fosters the emotional, intellectual, and social well-being of every member of our school district's learning community.

# Systemic Enhancement, Not Incremental Improvement

The proposed budget contains new positions which are designed to enhance the system itself, not just incrementally improve what we already do.

- Physics Teacher (CHHS): allows the creation and implementation of interdisciplinary courses, in which students can earn multiple core credits
- Art Teacher (PVC): enables all students in grades 5-8 to demonstrate creativity, curiosity, and inspiration through the Innovation and Design (InDe) Lab
- Instructional Coach (CET): provides all CET faculty with the opportunity for peer-peer feedback and collaboration in developing new and innovative learning experiences



# Systemic Enhancement, Not Incremental Improvement

- Music Teacher: will enable student-musicians in grades 8-12 to receive regular, small-group instrumental music instruction and general music instruction for all students in grades 5-8
- School/Community Liaison: will serve as a connector and support for our school district community's Spanish-speaking students and families, ensuring that they are able to access the full range of opportunities within our district
- Assistant Business Manager: will allow for sustainability and leadership development within our Business Office





# New York State Budget

Delayed...



# NYS Budget Update

- Legislators delay budget until at least April 17<sup>th</sup>
- Budget & State Aid runs indicate full restoration of Foundation Aid - 28% increase
- Additional Universal Pre-Kindergarten funding
- One-House support of:
  - Universal Free Meals
  - Relief for Districts covering “Maintenance Costs” for Residentially Placed Students (currently 58%)
  - Plan to revise Foundation Aid formula
  - Removal of various unfunded mandates and new reporting requirements
    - Transparency
    - Zero-emission reporting

# Revenue

Revenue Sources

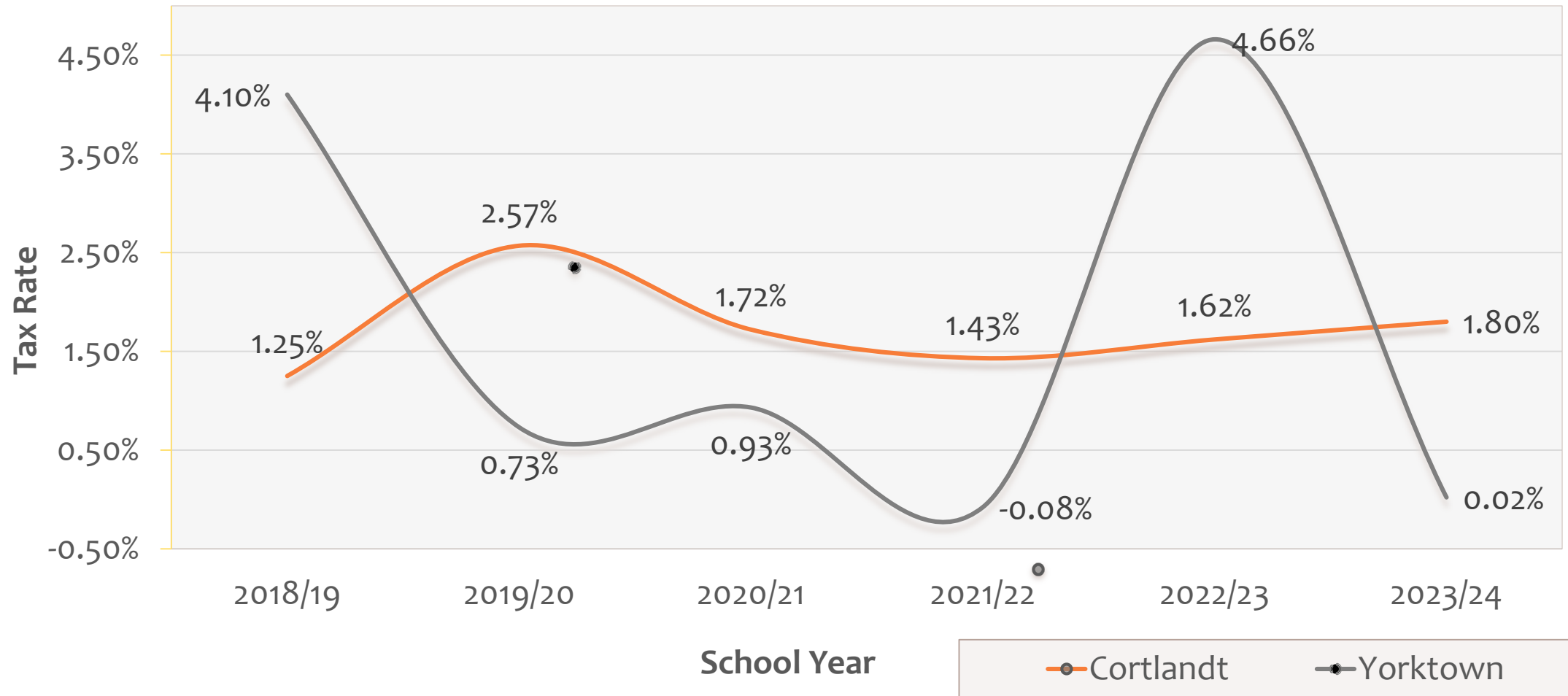




# Allowable Tax Levy

Croton-Harmon UFSD Property Tax Cap Calculation (This analysis calculates the allowable tax levy for 2023-24 school year)			
			2023-2024 SY
<b>PRIOR YEAR Approved Actual Tax Levy</b>			<b>42,221,342</b>
Multiply by Tax Base Growth Factor (TBD by ORPS)	Actual	✖	1.0039
Total			42,386,005
Add: PY PILOTS			0
Total			42,386,005
<b>PRIOR YEAR Exemptions</b>			
Less: Capital Tax Levy Exclusion	Actual	■	(2,641,271)
Prior Year Adjusted Tax Levy			39,744,734
Multiply by Allowable Levy Growth Factor (lesser of 2% or CPI)	Actual	✖	1.02
			40,539,628
Less: CY PILOTS			0
Current Year Tax Levy Limit			40,539,628
Add: Capital Tax Levy Exclusion	Estimated	+	2,796,552
<b>Allowable tax levy prescribed by Chapter 97 of the Laws of 2012</b>			<b>\$43,336,180</b>
<b>Proposed Tax Levy</b>	<b>\$</b>	<b>1,114,838</b>	<b>2.64%</b>

# Tax Rate History and Projection





# Anticipated State Aid

State Aid	2023-24	2022-23	Change
<b>Basic Formula</b>			
Foundation	\$5,232,482	\$3,406,771	\$1,825,711
Transportation	\$1,218,483	\$975,475	\$243,008
Public Excess Cost	\$3,952	\$3,952	\$0
High Tax	\$100,000	\$100,000	\$0
High Cost Excess Cost	\$81,519	\$80,793	\$726
Private Excess Cost	\$119,701	\$124,733	-\$5,032
Building <i>(Based on District Projections)</i>	\$2,113,423	\$2,136,475	-\$23,052
<b>BOCES</b>	\$699,089	\$590,522	\$108,567
<b>Hardware &amp; Technology</b>	\$13,466	\$12,242	\$1,224
<b>Software, Library &amp; Textbook</b>	\$126,923	\$126,160	\$763
<b>Total State Aid:</b>	<b>\$9,709,038</b>	<b>\$7,557,123</b>	<b>\$2,151,915</b>

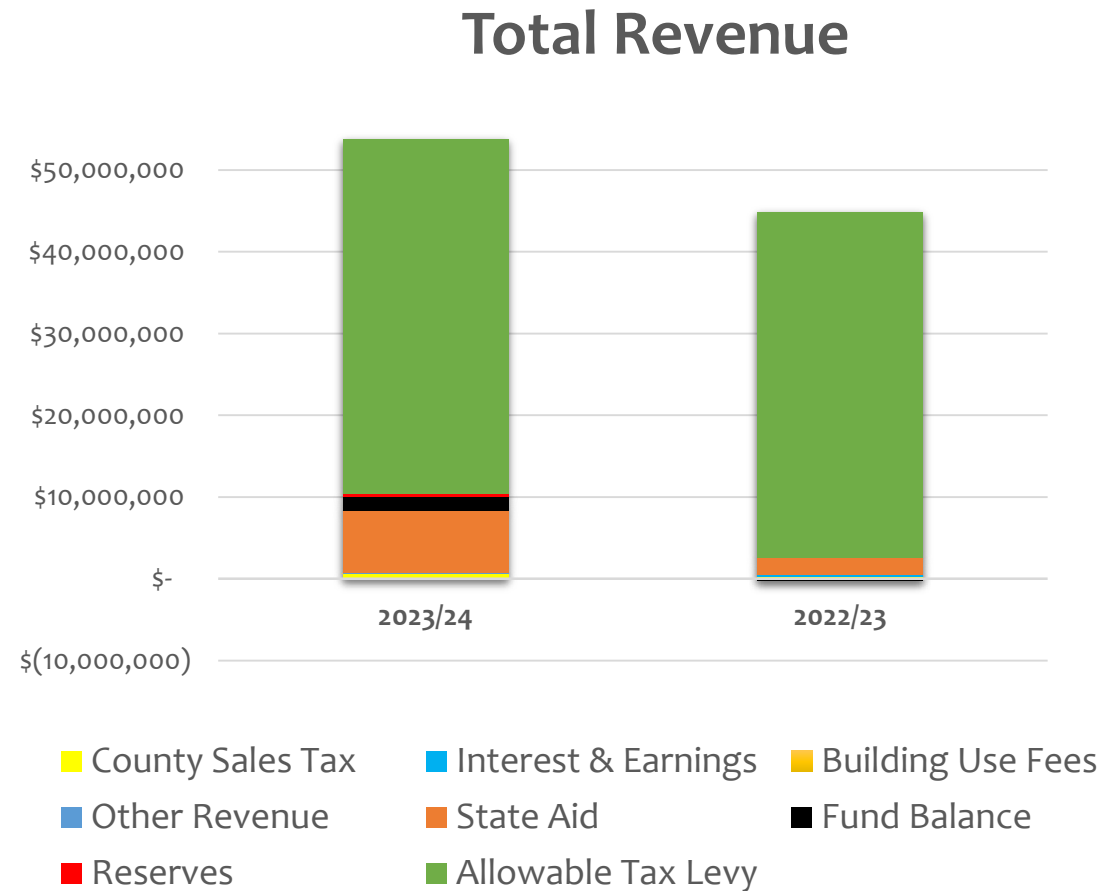
# Reserves

Reserves	Anticipated 6/30/2023	Balance 6/30/2022
Capital Reserves (2013, 2016, & 2022)	9,861,445	9,388,711
Employee Benefit Accrued Liability Reserve	561,431	536,431
Repair Reserve	100,006	100,006
Reserve For Accrued Liability	931,238	931,238
Reserve for Retirement Contribution	1,448,082	1,448,082
Reserve for Tax Certiorari	2,385,599	2,393,887
Reserve for TRS Contribution	1,533,845	1,146,956
Unemployment Insurance Reserve	197,327	197,327
Workers' Compensation Reserve	537,977	537,977
<b>Total Reserves</b>	<b>\$17,556,950</b>	<b>\$16,680,615</b>



# Revenue

Total Revenue	2023/24	2022/23	Change
County Sales Tax	\$ 825,000	\$ 600,000	\$ 225,000
Interest & Earnings	\$ 250,000	\$ 12,000	238,000
Building Use Fees	\$ 25,000	\$ 25,000	-
Other Revenue	\$ 79,000	\$ 69,500	9,500
State Aid	\$ 9,719,038	\$ 7,557,123	2,161,915
Fund Balance	\$ 1,540,764	\$ 1,787,146	(246,382)
Reserves	\$ 400,000	\$ 400,000	-
Allowable Tax Levy	\$ 43,336,181	\$ 42,221,342	1,114,839
<b>Total:</b>	<b>\$ 56,174,983</b>	<b>\$ 52,672,111</b>	
<b>Change in Revenue: \$ <u>3,502,872</u></b>			



# Expenses

Expense Categories



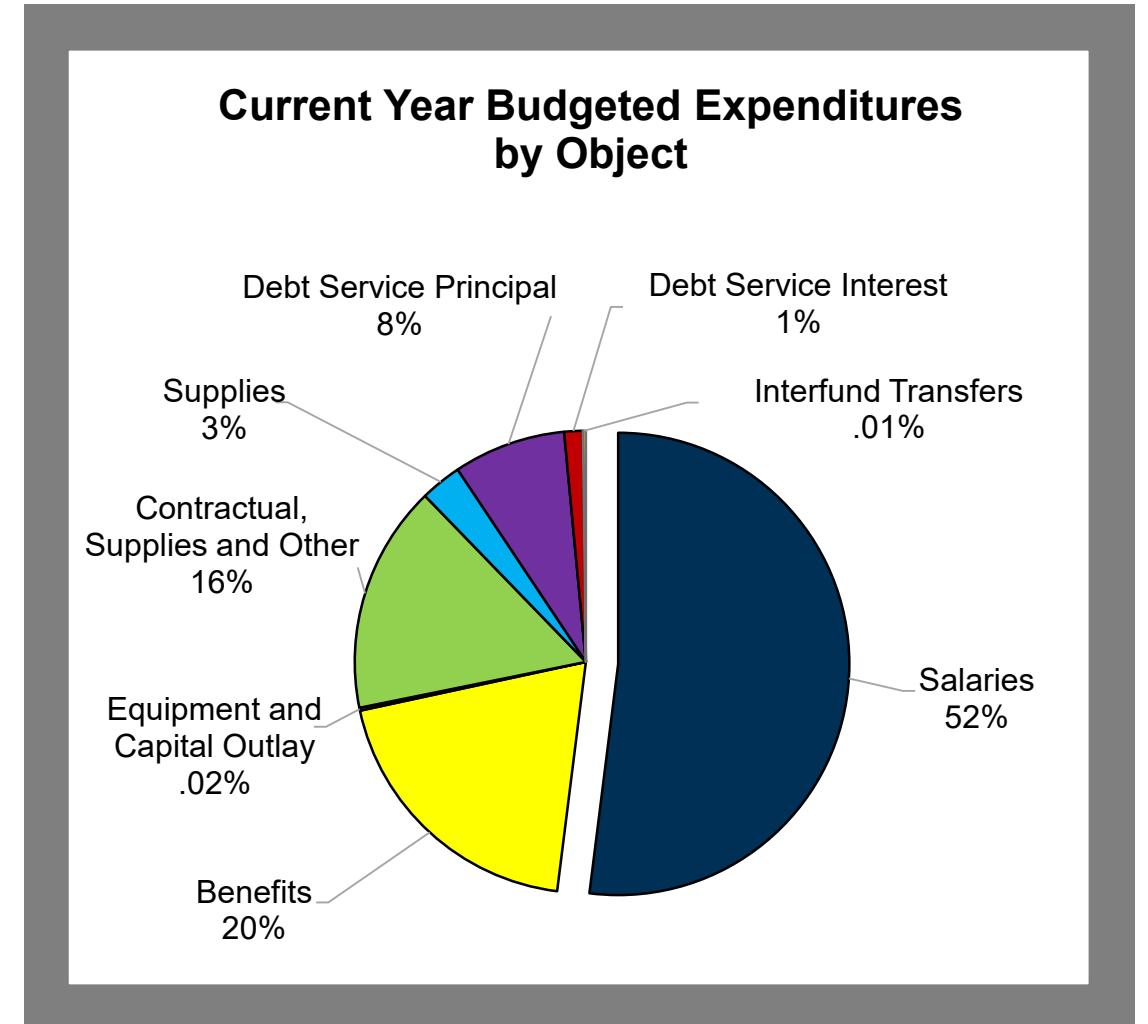


# Budget Overview

Description	2023-24 Proposed Budget	2022-23 Adopted Budget	Dollar Change	Percent Change
Board of Education	107,126	135,126		
Central Administration	363,944	363,054		
Finance (Auditing, Fiscal Agent, Treasurer)	873,435	734,105		
Legal, Personnel, Public Information Services	667,684	666,540		
Operations & Maintenance	5,264,748	4,553,295		
Property Assessments, Insurance. BOCES Admin	656,934	639,768		
<b>Total General Support</b>	<b>7,933,871</b>	<b>7,091,888</b>	<b>841,983</b>	<b>11.87%</b>
Instruction, Administration and Improvement	2,133,967	1,893,811		
Teaching - Regular School	15,414,530	14,191,791		
Programs for Students w/ Disabilities & Career & Tech	6,240,535	6,238,470		
Instructional Media, Instruction & Special Schools	1,973,460	1,937,056		
Guidance, Health Psychological & Social Studies	1,873,415	1,824,920		
Co-Curricular Activities - Regular School	303,002	288,763		
Interscholastic Athletics - Regular School	1,115,477	1,064,139		
<b>Total Instruction</b>	<b>29,054,386</b>	<b>27,438,950</b>	<b>1,615,436</b>	<b>5.89%</b>
Pupil Transportation	3,102,698	2,874,025		
<b>Total Pupil Transportation</b>	<b>3,102,698</b>	<b>2,874,025</b>	<b>228,673</b>	<b>7.96%</b>
Employee Benefits	10,962,551	10,337,531		
Debt Service	5,011,477	4,819,717		
Other Financing Uses	110,000	110,000		
<b>Benefits, Debt Service &amp; Interfund Transfers</b>	<b>16,084,028</b>	<b>15,267,248</b>	<b>816,780</b>	<b>5.35%</b>
<b>Total Budget</b>	<b>56,174,983</b>	<b>52,672,111</b>	<b>3,502,872</b>	<b>6.65%</b>

# Expenditures by Object

	Projected BUDGET 2023/24	Budget 2022/23	% Δ
Category			
Salaries	29,452,908	27,382,881	7.56%
Benefits	10,962,551	10,337,531	6.05%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>40,415,459</b>	<b>37,720,412</b>	<b>7.14%</b>
Equipment and Capital Outlay	130,000	107,000	21.50%
Contractual, Supplies and Other	8,955,041	8,393,492	6.69%
Supplies	1,553,006	1,521,490	2.07%
Debt Service Principal	4,145,000	4,137,534	0.18%
Debt Service Interest	866,477	682,183	27.02%
Interfund Transfers	110,000	110,000	0.00%
<b>TOTAL OTHER EXPENDITURES</b>	<b>15,759,524</b>	<b>14,951,699</b>	<b>5.40%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$56,174,983</b>	<b>\$52,672,111</b>	





# Budget Drivers

Major Impact Items

## Revenue Budget

- Full Restoration of Foundation Aid
- Increased County Sales Tax
- Increased Interest Earnings

## Expense Budget

- Salaries & Increased Staffing
- Benefit Costs (Health , FICA, TRS/ERS)
- Utility Increases
- Impact of Inflation on Cost of Goods & Services
- End of COVID Grant Funding





# On The Ballot

May 16, 2023



# Vehicle Proposition



**\* If approved, no borrowing/debt would be required and therefore no impact to taxes**

## One Proposition authorizing the purchase of:

- a) One 66 passenger electric school bus, at the estimated maximum cost of \$446,000, plus an additional \$25,000 for infrastructure and charging station improvements to be paid from the District's "CHUFSD Vehicle Capital Reserve 2022";
- b) One 24-30 passenger [ICE] vehicle, at the estimated maximum cost of \$98,900, to be funded from current appropriations;
- c) One approximately 7 passenger plug-in hybrid SUV vehicle, at the estimated maximum cost of \$75,900 to be funded from current appropriations;
- d) Two low-speed, electric utility vehicles at the estimated maximum cost of \$38,000, such cost to be funded from current appropriations.



# On The Ballot for May 16th

Proposition 1: Budget \$56,174,983

Proposition 2: Vehicle Proposition

Proposition 3: Library Budget

Trustee Elections

# VOTE

**May 16th**

**CHHS**

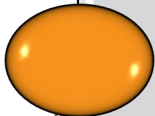
**6am - 9pm**



# Upcoming Dates



May 4<sup>th</sup> – Public Budget Hearing

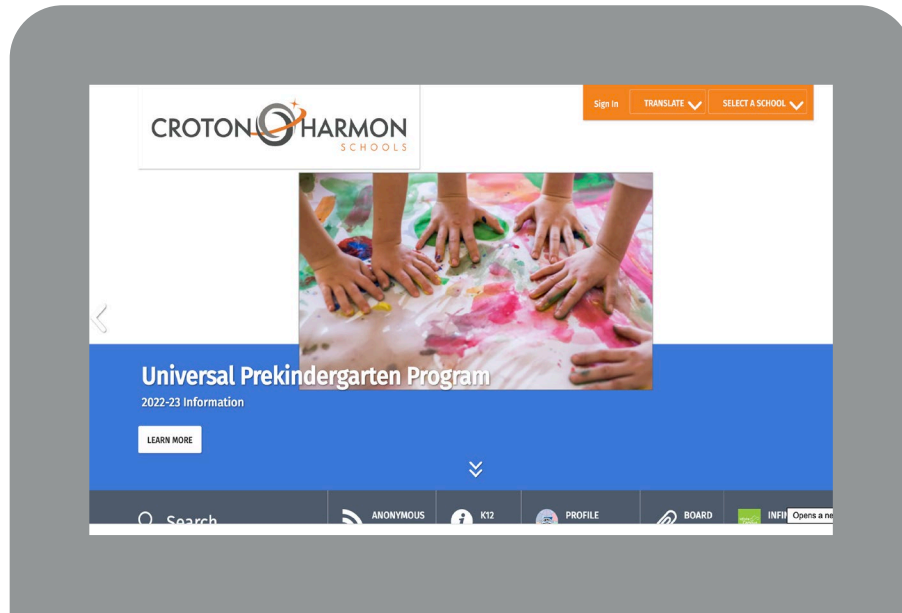


May 16<sup>th</sup> – ANNUAL VOTE - Budget & Trustee Elections CHHS (6 am – 9 pm)



# Connect with Croton UFSD Online

**Visit our website**  
<https://www.chufsd.org>



**BUDGET QUESTIONS?**  
[Budget.Questions@chufsd.org](mailto:Budget.Questions@chufsd.org)



**FACEBOOK**  
<https://www.facebook.com/crotonschools>



**INSTAGRAM**  
<https://www.instagram.com/crotonschools>



**TWITTER**  
<https://twitter.com/chufsd>

A group of children and an adult are gathered in a circle in a classroom. They are all looking down at their hands, which are stacked on top of each other in the center. The children are wearing various colored shirts (red, pink, blue, purple, teal) and some have colorful bracelets. An adult with a lanyard is also present. In the background, there are shelves with supplies and a purple basket labeled "Finished".

# Thank You!