



Hastings-on-Hudson PTSA Sponsored Budget Forum Budget Update and Historical Trends May 11, 2022

Bill McKersie, Ph.D., Superintendent of Schools
Maureen Caraballo, Business Official
Melissa Szymanski, Ed.D., Assistant Superintendent



Presentation Outline

- I. Budget Overview
- II. Budget Drivers
- III. District Historical Budget Growth – Five Years
- IV. Comparative Regional Growth
- V. District Five Year Budget Projections
- VI. SPED
 - A. Advancing SPED for Professionals & Students
 - 1. Immediate Staff Adjustments
 - 2. Strategic Program Review
 - B. SPED Budget Drivers FY 23
 - C. SPED Historical Budget – Seven Years

HASTINGS ON HUDSON UFSD 2022-23



• BUDGET PROPOSAL HIGHLIGHTS •

The district's operating budget will increase by 5.68%
The tax levy will increase by 3.1% while the overall tax rate will decline by -1.75% (due to increase in real property value)



ACTIONS OUR DISTRICT IS TAKING TO MANAGE COSTS

74%
Of our budget increase



MAIN COMPONENTS OF OUR BUDGET INCREASE



30% Existing contractual increase in salaries is 30% of our 5.68% budget increase



30% Initial payment of our 2018 School Bond is 30% of our 5.68% budget increase



14% Increase in Special Education costs largely due to utilization is 14% of our 5.68% budget increase

OTHER SELECTED COMPONENTS



20% Of our budget increase

7% • NYS-mandated increase in funding to the Teacher's Retirement System

6% • Inflation premium across our contractual services

4% • Increase in busing costs

3% • Increase in utility pricing

NO NEW PROGRAMS - *proposed budget maintains current programming*

SPECIAL EDUCATION ADMINISTRATION - *restructured to reduce costs*

SPECIAL EDUCATION REVIEW - *to be efficiently performed in-house*

BOCES PARTICIPATION - *increasing use of BOCES support services. HOH recently reduced our technology operations costs through this partnership*

FACILITIES STAFF - *grounds & facilities department covers skills and trades districts often contract for, saving HOH schools significant time and expense*

POSITION EFFICIENCY - *one of only two districts in Westchester/Putnam reducing both teaching and support staff (through attrition/consolidation), without reducing programs*

BUSING EFFICIENCY - *actively expanding our busing partnerships to lower cost trends without cutting students' options*

SOLAR ROOF - *both school buildings are receiving solar roofs to help provide revenue and offset increases in utility costs*

Did You Know?

INCREASING ENROLLMENT

Hastings schools are projected to see an increase of enrollment of about 2%. This equates to 31 new students.

HOH VALUE IN EDUCATION

Hastings spends around \$33,000 per-pupil. This figure is right along the median cost for all 45 districts across Westchester & Putnam

BOND COSTS GO FLAT

Starting in 2024, our School Bond costs remain flat for the life of the bond and will no longer contribute to % increases in our budget.

Budget Overview Updated-April 19, 2022

APPROPRIATIONS	ADOPTED BUDGET 2021/22	ESTIMATED END OF YEAR 2021/22	PROPOSED BUDGET 2022/23	BUDGET CHANGE	
General Support	\$4,820,931	\$4,957,400	\$5,106,256	\$285,325	5.92%
Instruction	\$32,853,290	\$32,076,850	\$34,291,674	\$1,438,384	4.38%
Pupil Transportation	\$1,372,700	\$1,450,500	\$1,499,505	\$126,805	9.24%
Undistributed	\$13,776,990	\$13,422,610	\$14,924,283	\$1,147,293	8.33%
TOTAL	\$52,823,911	\$51,907,360	\$55,821,718	\$2,997,807	
% BUDGET CHANGE				5.68%	
REVENUES	ADOPTED BUDGET 2021/22	ESTIMATED END OF YEAR 2021/22	PROPOSED BUDGET 2022/23	BUDGET CHANGE	
State Aid	\$5,708,311	\$5,825,000	\$6,403,146	\$694,835	12.17%
Misc. Receipts	\$1,275,000	\$2,350,000	\$1,675,000	\$400,000	31.37%
Appropriated Balance	\$534,843	\$534,843	\$854,843	\$320,000	59.83%
Retirement Reserve	\$650,000	\$650,000	\$850,000	\$200,000	30.77%
Reserve for Tax Certiorari	\$100,000	\$100,000	\$100,000	\$0	0.00%
Property Taxes	\$44,555,757	\$44,555,757	\$45,938,729	\$1,382,972	3.10%
Total Receipts	\$52,823,911	\$54,015,600	\$55,821,718	\$2,997,807	5.68%
% TAX LEVY CHANGE				3.10%	
Assessed Valuation	\$2,051,718,310		\$2,154,060,446 *	\$102,342,136	
Tax Rate	\$21.71		\$21.33	-\$0.38	
Tax Rate Change				-1.75%	

*Assessed valuation is subject to change.

Budget Drivers

Total Budget Increase for 2022-23 School Year of \$2.9 Million Dollars 5.68% increase

Approximately 74% Driven by:

- Salary Costs/Contractual Increases net of decreases– \$864k / 30%
- First debt installment of new bond will be approximately – \$870k / 30%
- Special Education OOD costs and contractual services – \$400k / 14%

Remaining 26% Driven by:

- Bussing service increase – \$126k
- Increase in contribution for the Teachers Retirement System – \$200k
- Overall inflation that is running at 4-5% for contractual services and other increases – \$200k
- Contractual expenses for Professional Learning, Strategic Planning and Architectural Services – \$150k
- Increase of 25% to District utility bills. – \$90k
- Increase in technology expenses for software and services – \$50k

Historical Budget Increases

	Budget to Budget	Tax Rate	Tax Levy
2004-05	11.13%	8.77%	8.44%
2005-06	7.94%	10.79%	10.52%
2006-07	8.23%	8.02%	7.64%
2007-08	6.69%	6.95%	6.67%

Historical Budget Increases

	Budget to Budget	Tax Rate	Tax Levy
2008-09	4.51%	6.12%	5.39%
2009-10	2.38%	.80%	1.11%
2010-11	-.43%	.17%	-.28%
2011-12	-.97%	-1.25%	-1.45%
2012-13	4.22%	2.34%	1.83%

Historical Budget Increases

	Budget to Budget	Tax Rate	Tax Levy
2013-14	2.78%	3.52%	3.45%
2014-15	1.61%	1.03%	1.23%
2015-16	4.24%	1.31%	2.31%
2016-17	1.27%	-0.21%	1.06%
2017-18	4.22%	-14.82%	1.65%

Historical Budget Increases

	Budget to Budget	Tax Rate	Tax Levy
2018-19	4.26%	0.86%	5.54%
2019-20	1.51%	0.38%	4.15%
2020-21	0.73%	1.23%	3.09%
2021-22	2.25%	1.54%	1.59%
2022-23	5.68%	-1.75%	3.10%
Average	2.89%	.45%	3.49%

Regional Per Pupil Comparisons

	Per Pupil Cost 2021-22
High	\$106,414
3rd Quartile	\$35,199
Median	\$32,688
1st Quartile	\$29,635
Low	\$24,726

Hastings	\$32,627
Rivertowns	\$31,054 to \$37,964

	Per Pupil Cost Projected 2022-23
Hastings	\$33,831

**Current Median Per Pupil Proposed in
six adjacent Districts is \$35,068**

Five year plan update-Expenditures

		2021-22 Budget	2021-22 Estimated End of Year	2022-23 Projections	2023-24 Projections	2024-25 Projections	2025-26 Projections	2026-27 Projections	5- Year %Increase
Salaries	High	\$29,723,393	\$29,445,000	\$30,990,863	\$32,540,406	\$34,167,426	\$35,875,797	\$37,669,587	17%
	Medium	\$29,723,393	\$29,445,000	\$30,858,360	\$32,246,986	\$33,698,101	\$35,214,515	\$36,799,168	16%
	Low	\$29,723,393	\$29,445,000	\$30,622,800	\$31,847,712	\$33,121,620	\$34,446,485	\$35,824,345	14%
Employee Benefits	High	\$12,828,630	\$12,625,000	\$13,181,417	\$13,774,581	\$14,256,691	\$14,755,676	\$15,272,124	15%
	Medium	\$12,828,630	\$12,625,000	\$13,149,346	\$13,675,320	\$14,085,579	\$14,508,147	\$14,943,391	14%
	Low	\$12,828,630	\$12,625,000	\$13,085,203	\$13,477,759	\$13,747,314	\$14,022,260	\$14,302,705	11%
Transportation ¹		\$1,372,700	\$1,465,000	\$1,505,505	\$1,535,615	\$1,566,327	\$1,597,654	\$1,629,607	5%
Debt Services ²		\$813,360	\$813,360	\$1,661,204	\$1,985,000	\$1,950,000	\$1,950,000	\$1,950,000	137%
Special Education ³		\$2,700,000	\$2,600,000	\$3,186,000	\$3,186,000	\$3,233,790	\$3,282,297	\$3,347,943	28%
Facilities ⁴		\$1,025,000	\$1,010,000	\$1,095,000	\$1,116,900	\$1,139,238	\$1,162,023	\$1,185,263	2%
BOCES/Technology ⁵		\$1,961,845	\$1,960,000	\$2,059,937	\$2,025,000	\$2,065,500	\$2,106,810	\$2,148,946	23%
Per Pupil Allocation ⁶		\$300,000	\$265,000	\$300,000	\$300,000	\$303,000	\$306,030	\$309,090	-19%
Other ⁷		\$2,098,983	\$1,700,000	\$2,060,000	\$2,060,000	\$2,080,600	\$2,101,406	\$2,122,420	-1%
Total	High	\$52,823,911	\$51,883,360	\$56,039,926	\$58,523,502	\$60,762,573	\$63,137,692	\$65,634,981	18%
	% Budget	2.25%		6.09%	4.43%	3.83%	3.91%	3.96%	
	Medium	\$52,823,911	\$51,883,360	\$55,875,352	\$58,130,821	\$60,122,135	\$62,228,881	\$64,435,829	17%
	% Budget	2.25%		5.78%	4.04%	3.43%	3.50%	3.55%	
	Low	\$52,823,911	\$51,883,360	\$55,575,649	\$57,533,986	\$59,207,390	\$60,974,965	\$62,820,320	15%
	% Budget	2.25%		5.21%	3.52%	2.91%	2.99%	3.03%	
		\$1,163,752		\$3,216,015	\$2,483,576	\$2,239,071	\$2,375,120	\$2,497,289	
		\$1,163,752		\$3,051,441	\$2,255,469	\$1,991,314	\$2,106,746	\$2,206,948	
		\$1,163,752		\$2,751,738	\$1,958,337	\$1,673,404	\$1,767,575	\$1,845,355	

Five year plan update-Revenue

5 Year Revenue Projections

Revenue Categories	2021-22 Budget	2022-23 Projections	2023-24 Projections	2024-25 Projections	2025-26 Projections	2026-27 Projections	5- Year %Increase
Other Charges-Custodial Fees	\$25,000	\$35,000	\$30,000	\$30,000	\$30,000	\$30,000	20%
Day School Tuition	\$130,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	54%
Tuition Other Districts	\$300,000	\$230,000	\$234,600	\$239,292	\$245,000	\$249,900	-17%
Interest on Deposits and Invest	\$30,000	\$30,000	\$40,000	\$45,000	\$45,000	\$45,000	50%
Borderline Properties	\$70,000	\$70,000	\$71,400	\$72,828	\$80,000	\$81,600	17%
Unclassified Revenues	\$100,000	\$270,000	\$200,000	\$175,000	\$175,000	\$175,000	75%
Sales Tax	\$600,000	\$755,000	\$775,000	\$775,000	\$750,000	\$750,000	25%
State Aid	\$5,708,311	\$6,413,146	\$7,144,672	\$7,387,565	\$7,535,317	\$7,686,023	35%
Rental - Solar	\$0	\$0	\$75,000	\$75,000	\$75,000	\$75,000	0%
Admissions & Trips	\$20,000	\$85,000	\$80,000	\$80,000	\$80,000	\$80,000	300%
Total Revenue Other than Real Pro	\$6,983,311	\$8,088,146	\$8,850,672	\$9,079,685	\$9,215,317	\$9,372,523	34%
Transfer from Reserve	\$0	\$0	\$100,000	\$100,000	\$100,000	\$0	0%
Appropriated Fund Balance	\$534,843	\$1,146,843	\$600,000	\$450,000	\$450,000	\$400,000	-25%
Retirement Reserve	\$650,000	\$850,000	\$600,000	\$500,000	\$400,000	\$400,000	-38%
Reserve for Tax Certiorari	\$100,000	\$100,000	\$200,000	\$200,000	\$200,000	\$200,000	100%
Transfer from Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	0%
Property Taxes (Based on tax cap)	\$44,555,757	\$45,800,000	\$46,616,000	\$47,548,320	\$48,499,286	\$49,469,272	11%
Estimated increase	\$698,673	\$1,244,243	\$816,000	\$932,320	\$950,966	\$969,986	
Total Revenue	\$52,823,911	\$55,984,989	\$56,966,672	\$57,878,005	\$58,864,603	\$59,841,795	
Revenue shortfall Low	\$0	-\$409,340	\$567,314	\$1,329,384	\$2,110,362	\$2,978,525	
Revenue shortfall Medium	\$0	-\$109,637	\$1,164,149	\$2,244,130	\$3,364,278	\$4,594,034	
Revenue shortfall High	\$0	\$54,937	\$1,556,830	\$2,884,567	\$4,273,089	\$5,793,186	

Advancing SPED for Students & Professionals

Our Commitment –

- Moral, ethical and legal obligation to educate all students to the full extent of their interests and talents.
- Dedicated to inclusive learning models to support the needs of all students.
- Continuous improvement so professionals and families collaborate for the benefit of students.

Immediate Steps to Foster Commitment –

- Propose 2023 Budget that meets students needs and optimizes district resources (staffing, time and finances).
- Modify administration and direct service to better meet student and family needs.

Strategic Steps to Foster Commitment –

- Launch an inclusive and efficient Program Review. First focus will be on the “program reviews” by Katzman and Inclusive Schooling.
- Deliver an Action Plan for BOE and community review by early Fall 2022.

Administration and Staff Modifications for FY23

1. Appoint a second Assistant Director for SPED
2. Establish Inclusion Management as Priority of Administration – Return the Teacher Inclusion Facilitator role to the classroom
3. Continue SPED Coordinators (Schedule B)
4. Discontinue SPED Department Chair (Schedule B)
5. Review Teacher Aide and Assistant Levels
 - a. Current budget shows a reduction in Teacher Aides and Assistants due to reduction in sections, students that will be leaving the district and plans to deploy staff to support students more efficiently.

Appoint a Second Assistant Director for SPED

Increase district-wide planning, management and student support:

- Assistant Director in the Farragut Complex and at Hillside.
- Management of Essential Family, Student and Staff Processes – In addition to overseeing individual programs for over 300 students, currently chair over 200 meetings per year: initial CPSE/CSE meetings, reevaluation CSE meetings, 80% of parentally-placed CSE meetings, program reviews, and annual reviews.
- Staff Supervision & Coaching – Provide staff increased support to address student and family needs.
- Communication – Part of the job description would be to meet regularly with teachers in each building and facilitate opportunities for district-wide collaboration
- Strategic Planning & Implementation – Second Assistant Director would increase capacity for working with professionals and families to refine special education best practices across the district.
- COVID-19 Impact Response – Increase in student needs due to academic, emotional and psychological impact of COVID-19. Supporting families with these concerns.

Appoint a Second Assistant Director for SPED

Financial Model – Reduction in Cost to Annual Budget

1. Return the Teacher Inclusion Facilitator role to the classroom.
 - a. Turnover in classroom SPED teachers is providing an open FTE line.
2. Discontinue SPED Department Chair (Schedule B)
3. Federal Grant Funds of \$65,000 for 2022-23.

Strategic Step – Program Review

Developing a Strategic Plan for Improvement

Guiding Priorities:

- Commitment to continual improvement
- Enhance coherence
- Strengthen program and approaches
- Embracing inclusive practices
- Maximize continuum of services

Strategic Step – Program Review

Process and Key Action Steps

- Establish a committee representative of diverse stakeholders
- Determine monthly after school meeting dates and summer work
 - Budget has been earmarked through special education (\$10,000)
- Finalize the review process and plan
- Review of Katzman and Inclusive Schooling Reports
 - Focus on major recommendations of both Urban Collaborative and Inclusive Schooling reports
- Analyze data and previous improvement efforts
- Conduct gap analysis related to each recommendation and ongoing improvement efforts
- Investigate opportunities for further growth

Strategic Step – Program Review

Intended Outcomes

- Prioritize recommendations and areas for further investigation and improvement.
- Develop an action plan, including timeline for deliverables and measures of progress.

Timeline

- Program Review – Spring 2022 - December 2022
- Report to BOE and Community – January 2023
- Implementation and Ongoing Review & Modifications – January 2023 Onward

SPED Budget Drivers FY23

The current year-over-year increase in the Special Education budget is \$504,033 (5.96%) increase. The major drivers of this increase include:

1. A total of \$125,000 is for services that the District is mandated to provide to students attending the Hudson Lab school. Although we do bill for these expenditures back to the home districts, the expense needs to be recognized in our budget.
2. Out-of-district tuition costs total approximately \$55,000.
3. Contract for a behavioral specialist and other contractual increases (OT) that work in the District, totaling \$225,000.
4. The remainder of the increase is for contractual increases.

Special Education Budget History

School Year	Actual Expenses Special Education & Psychology	Change in budget	School Age Students	Enrollment percentage change	Classification Rate	CPSE
2008-09	5,953,583.70		203		12.7	
2009-10	5,780,557.48	-2.91%	187	-7.88%	11.7	
2010-11	6,046,024.25	4.59%	194	3.74%	11.9	
2011-12	6,037,973.98	-0.13%	189	-2.58%	11.6	
2012-13	5,472,312.90	-9.37%	182	-3.70%	10.4	
2013-14	5,695,999.34	4.09%	180	-1.10%	10.3	
2014-15	5,777,193.48	1.43%	177	-1.67%	10.4	

Special Education Budget History (Cont.)

School Year	Actual Expenses Special Education & Psychology	Change in budget	School Age Students	Enrollment percentage change	Classification Rate	CPSE
2015-16	6,401,591.69	10.81%	180	1.69%	10.3	
2016-17	6,591,973.09	2.97%	206	14.44%	11.6	
2017-18	7,384,551.55	12.02%	224	8.74%	12.6	
2018-19	7,783,944.93	5.41%	240	7.14%	14	
2019-20	7,983,692.31	2.57%	243	1.25%	14	32
2020-21	8,485,285.71	6.28%	256	5.35%	16.1	32
2021-22*	9,072,398.83	6.92%	251	-1.95%	15.5	0
2022-23	9,681,569.00	6.71%	250	-0.40%	15.2	0

*Estimated End of Year

Percentage that the Special Education Budget Represents within the Total Budget

School Year	Total General Fund Expenses	Actual Expenses Special Education & Psychology	Total Transportation Special Education	Total Benefits Special Education & Psychology	Total Special Education & Psychology Expenses	Percent of Total General Fund Expenses
2008-09	40,120,589.59	5,953,583.70	763,839.43	1,208,391.12	7,925,814.25	19.75%
2009-10	39,034,558.06	5,780,557.48	706,004.74	1,293,513.49	7,780,075.71	19.93%
2010-11	39,660,455.76	6,046,024.25	731,370.47	1,353,133.15	8,130,527.87	20.50%
2011-12	40,737,198.40	6,037,973.98	711,128.87	1,332,636.01	8,081,738.86	19.84%
2012-13	41,129,044.29	5,472,312.90	587,902.86	1,365,610.08	7,425,825.84	18.05%
2013-14	42,274,998.08	5,695,999.34	528,065.45	1,398,463.45	7,622,528.24	18.03%
2014-15	43,107,443.76	5,777,193.48	615,685.81	1,411,101.37	7,803,980.66	18.10%
2015-16	44,874,770.22	6,401,591.69	637,213.91	1,532,460.06	8,571,265.66	19.10%

Percentage the Special Education Budget Represents within the Total Budget

School Year	Total General Fund Expenses	Actual Expenses Special Education & Psychology	Total Transportation Special Education	Total Benefits Special Education & Psychology	Total Special Education & Psychology Expenses	Percent of Total General Fund Expenses
2016-17	44,871,909.14	6,591,973.09	619,502.12	1,652,350.32	8,863,825.53	19.75%
2017-18	47,234,569.80	7,384,551.55	691,909.21	1,607,067.52	9,683,528.28	20.50%
2018-19	49,084,461.22	7,783,944.93	735,347.60	1,657,649.84	10,176,942.37	20.73%
2019-20	50,037,090.67	7,983,692.31	503,847.83	1,585,611.11	10,073,151.25	20.13%
2020-21	50,489,094.34	8,485,285.71	503,534.54	1,619,395.72	10,608,215.97	21.01%
2021-22*	50,726,248.07	9,072,398.83	727,035.37	1,942,842.34	11,742,276.54	23.15%
2022-23	55,821,718.00	9,681,569.00	761,550.00	1,956,936.45	12,400,055.45	22.21%

*Estimated End of Year

Questions & Discussion