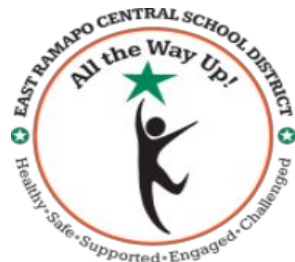


# **EAST RAMAPO CENTRAL SCHOOL DISTRICT**

**2023–2024 Proposed *Revote* Budget**

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## **Revote Budget Hearing**



**Tuesday, June 6, 2023 at 7:30 p.m.**

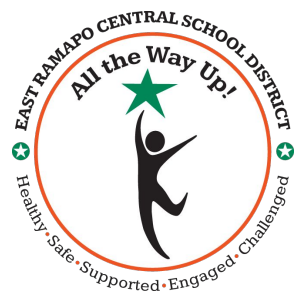
**Dr. Clarence Ellis, Superintendent of Schools**

**Mrs. Natalie Espinal, Interim Assistant Superintendent of Business**



# Proposed Strategic Budget 2023-2024 Revised for Revote

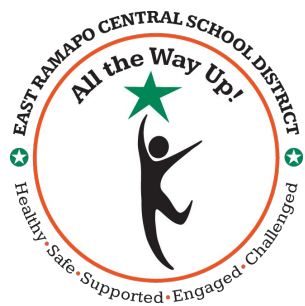




# Proposed 2023–2024 Revenue

## Revote Budget – ZERO TAX LEVY INCREASE

	2022–2023 Contingency Budget	2023–2024 Proposed Revote Budget	\$ Difference	% Change
Tax Levy	\$ 154,490,227	\$ 154,490,227	\$ -	0.00%
NYS Aid Revenue	\$ 94,651,214	\$ 134,335,929	\$ 39,684,715	41.93%
PILOTs	\$ 252,602	\$ 252,602	\$ -	0.00%
Health Services	\$ 475,000	\$ 350,000	\$ (125,000)	-26.32%
Non-Resident, Foster, OPWDD Tuition	\$ 1,678,313	\$ 1,403,000	\$ (275,313)	-16.40%
Chapter Tuition - STAC	\$ 1,541,840	\$ 500,000	\$ (1,041,840)	-67.57%
BOCES Refund for Prior Year Surplus	\$ 830,399	\$ 700,000	\$ (130,399)	-15.70%
Workers Comp & Ins. Reimbursement	\$ 93,318	\$ 93,318	\$ -	0.00%
Medicaid	\$ 989,000	\$ 1,120,000	\$ 131,000	13.25%
Use of Facilities	\$ 236,081	\$ 157,631	\$ (78,450)	-33.23%
Interest & Misc Revenue	\$ 1,130,451	\$ 2,150,000	\$ 1,019,549	90.19%
Interfund Trans. for Debt Svs	\$ 53,055	\$ 53,055	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 256,421,500</b>	<b>\$ 295,605,762</b>	<b>\$ 39,184,262</b>	<b>15.28%</b>



# Proposed 2023-2024 Expenditure

## Revote Budget

	2022-2023 Contingency Budget	2023-2024 Proposed Revote Budget	\$ Difference	% Change
Salaries	\$ 116,410,625	\$ 114,202,746	\$ (2,207,879)	-1.90%
Benefits	\$ 58,690,653	\$ 57,575,833	\$ (1,114,820)	-1.90%
Materials & Equipment*	\$ 4,470,840	\$ 4,962,817	\$ 491,977	11.00%
Contractual	\$ 39,266,219	\$ 40,767,636	\$ 1,501,417	3.82%
Contractual - Legal **	\$ 2,026,953	\$ 2,168,301	\$ 141,348	6.97%
Contractual - Transportation ***	\$ 61,868,506	\$ 62,787,869	\$ 919,363	1.49%
CARES Expenditures	\$ -	\$ -	\$ -	0.00%
Debt Payment	\$ 5,561,162	\$ 5,782,963	\$ 221,801	3.99%
Legal Settlement	\$ -	\$ -	\$ -	0.00%
Transfer to Capital (H)	\$ -	\$ 6,357,597	\$ 6,357,597	100.00%
Transfer from/to Special Aid Fund (F)	\$ (31,873,458)	\$ 1,000,000	\$ 32,873,458	-103.14%
<b>TOTAL</b>	<b>\$ 256,421,500</b>	<b>\$ 295,605,762</b>	<b>\$ 39,184,262</b>	<b>15.28%</b>

\* Increase is based on projected actuals for 22/23,

\*\* Increase is based on projected actuals for 22/23 + CPI

\*Working Document - Point In Time Data - 5/30/2023



# Proposed Capital Projects (6/20/23 Revote)

(Subject to voter approval)

<u>Project</u>		<u>Total</u>
<del>* Playgrounds K 6 (11) dependent on 5/16/23 voter results</del>	<del>\$</del>	<del>3,300,000.00</del>
✓ Gymnasium Floors (Ramapo, SV, Pomona, Kakiat)	\$	3,644,322.00
✓ Gymnasium Bleacher Replacement (Ramapo, SV, Pomona, Kaki)	\$	1,661,487.00
✓ Ramapo High School Auditorium ADA Renovations	\$	1,051,788.00
<del>Equipment B&amp;G and Other</del>	<del>\$</del>	<del>342,403.00</del>
<b>Total 23/24 Transfer to Capital</b>	<b><del>\$</del></b>	<b><del>10,000,000.00</del></b>
		<b>\$6,357,597</b>
* Related fencing is budgeted in the ARPA Federal Funds		

*Based on BoE approval of proposed budget and June voter approval*



# Proposed Capital Projects

(Subject to voter approval – 6/20/23 Revote)

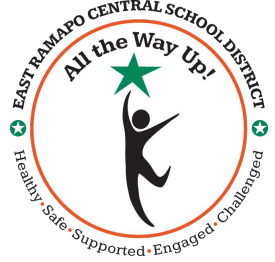
<u>Project</u>	<u>Total</u>
Gymnasium Floors (Ramapo, SV, Pomona, Kakiat)	\$ 3,644,322.00
Gymnasium Bleacher Replacement (Ramapo, SV, Pomona, Kakiat)	\$ 1,661,487.00
Ramapo High School Auditorium ADA Renovations	\$ 1,051,788.00
<b>Total 23/24 Transfer to Capital</b>	<b><u>\$ 6,357,597.00</u></b>



# Proposed Revote Budget

## Component Totals

	Contingency Budget 2022-23	Proposed Revote Budget 2023-24
<b>Administrative Component</b>	\$ 23,550,476.00	\$ 24,410,048.00
<b>Program Component</b>	\$ 208,285,141.00	\$ 242,598,117.00
<b>Capital Component</b>	\$ 24,585,883.00	\$ 28,597,597.00
<b>Total</b>	\$ 256,421,500.00	\$ 295,605,762.00



# Estimated Tax rate decrease with No levy Increase

## ESTIMATED DECREASE IN THE TAX RATE AT 0% TAX LEVY INCREASE

Tax Levy amount = \$ 154,490,227.00

Based on published preliminary property assessments by each town AS OF 5/22/23

Preliminary 2023 equalization rates, not final as of 5/22/23 on ORPTS (Office of Real Property Tax Services)

Town	actual	estimate		
	2022-23 rate	2023-24 rate	change	% Change
Ramapo	116.542792	114.890189	-1.652603	-1.42%
Clarkstown	44.376738	40.284941	-4.091797	-9.22%
Haverstraw	16.878385	15.952284	-0.926101	-5.49%



# Estimated 2023-2024 Tax Rate Impact with Levy @ \$154,490,227 (0% increase)

	Effective Market Value	Assessed Value	Change in Tax Rate (Per Thoudsand)	0% Levy Increase	
				Monthly	Yearly
<b>Town of Clarkstown</b>	\$450,000	\$109,215	(\$4.09)	(\$37.24)	(\$446.89)
	\$500,000	\$121,350	(\$4.09)	(\$41.38)	(\$496.54)
	\$550,000	\$133,485	(\$4.09)	(\$45.52)	(\$546.19)
	\$700,000	\$169,890	(\$4.09)	(\$57.93)	(\$695.16)
<b>Town of Haverstraw</b>	\$300,000	\$183,870	(\$0.93)	(\$14.19)	(\$170.28)
	\$350,000	\$214,515	(\$0.93)	(\$16.56)	(\$198.66)
	\$400,000	\$245,160	(\$0.93)	(\$18.92)	(\$227.04)
	\$700,000	\$429,030	(\$0.93)	(\$33.11)	(\$397.32)
<b>Town of Ramapo</b>	\$500,000	\$42,550	(\$1.65)	(\$5.86)	(\$70.32)
	\$550,000	\$46,805	(\$1.65)	(\$6.45)	(\$77.35)
	\$600,000	\$51,060	(\$1.65)	(\$7.03)	(\$84.38)
	\$700,000	\$59,570	(\$1.65)	(\$8.20)	(\$98.45)

Above is based on 2023 preliminary assessed values and equalization rates

EQUALIZATION RATE	
Town of Clarkstown	0.2427
Town of Haverstraw	0.6129
Town of Ramapo	0.0851
(Data from each town assessor and orpts)	



# Tax Levy History

Uncollected Revenue for Program  
*Updated*

Fiscal Year	Max Allowable Levy	Tax CAP	Tax Levy	Difference
2018-2019	\$154,817,065	2.22%	\$151,461,007	\$3,356,058
2019-2020	\$159,493,891	5.30%	<b>\$154,490,227</b>	\$5,003,664
2020-2021	\$159,871,908	3.82%	<b>\$154,490,227</b>	\$5,381,681
2021-2022	\$158,613,756	2.67%	<b>\$154,490,227</b>	\$4,123,529
2022-2023	\$160,613,492	3.96%	<b>\$154,490,227</b>	\$6,123,265
2023-2024	\$161,538,423	4.56%	<b>\$154,490,227</b>	\$7,048,196

Represents **\$31,036,393** of uncollected revenue for program

Revenues  
\$295,605,762

=

Expenditures  
\$295,605,762



# Balanced Budget

Revised for Revote