

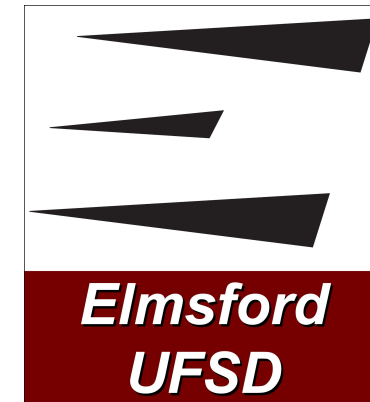
# 2022-2023 Superintendent's Proposed Budget

~Dr. Marc P. Baiocco  
Superintendent of Schools

**ELMSFORD UNION FREE SCHOOL DISTRICT**  
BUDGET PROPOSAL to BOE  
Wednesday, April 6, 2022  
AHHS Library



**Our Mission:**  
***To optimize teaching and learning  
for student achievement***



**Strategic Goal 1**

- Literacy Initiative
- Culturally Responsive Classrooms
- Curriculum Alignment
- Early Interventions



**Strategic Goal 2**

- Provide procedures and a toolbox of strategies to identify and address students' social and emotional needs.



**Strategic Goal 3**

- Upgrade our facilities and improve technology.
- Continue to support vertical articulation and the transition from grade level to grade level.

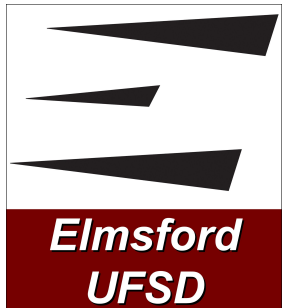


**Strategic Goal 4**

- Support our culturally diverse community.
- Partnerships with alumni, local businesses, PTSA and colleges.

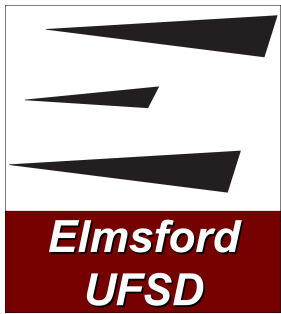
# 2022-2023 NYS Education Funding Outlook

SCHOOL FUNDING NEEDS TO BE ADEQUATE, EQUITABLE & PREDICTABLE



## Considerations that impact our district:

- 1 National and State Landscape
- 2 Regional Cost Index
- 3 Obstacles to Funding Public Education
- 4 Funding of Special Education Services
- 5 COVID-19 Challenges
- 6 Unfunded Mandates
- 7 Tax Levy Cap Landscape - CPI limit does not reflect economic reality, wage growth
- 8 Changes in Enrollment and Student Needs



# Budget Timeline



## November

TRS & ERS estimates (a range) are released from NYS



## December

Healthcare figures are released



## January

Governor's budget and preliminary state aid figures

CPI for budgeting purposes is set by NYS



## February

Final TRS figures are released from NYS

Staff notify district of intent to retire



## March

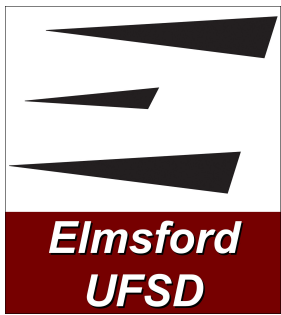
Anticipate updated tax assessments



## April

NYS Budget is due (April 4th) with final state aid "runs"

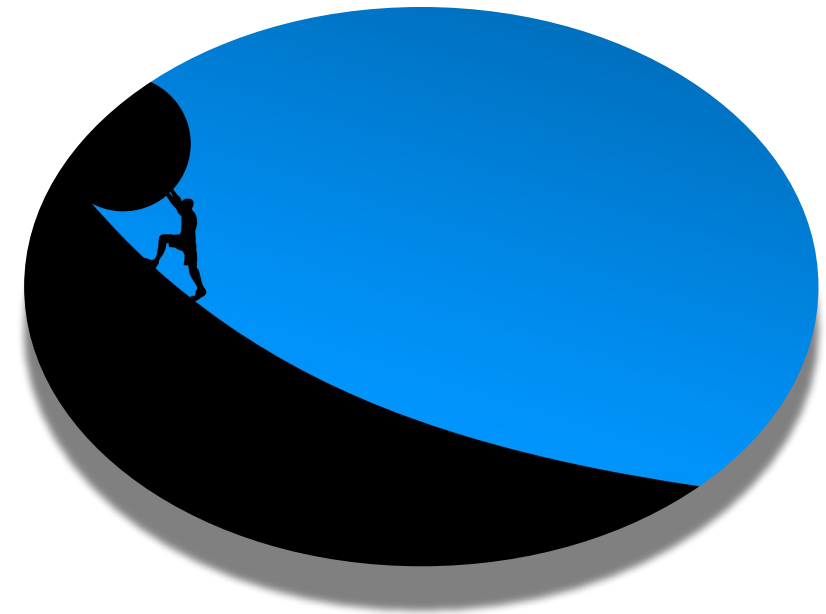
District's draft budget is finalized and presented to BOE for ad



# Budget Challenges

NYS legislators are encouraged to make modifications to the tax cap formula and provide school districts with additional tools to fund public education and offset costs.

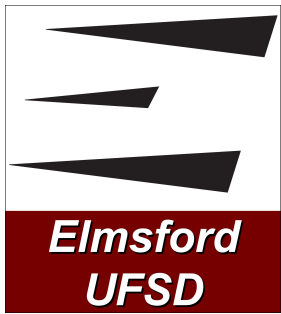
- ★ The “Give and Take” of State Aid
- ★ Not a true “2%” Tax Cap
- ★ Mandates Without Funding
- ★ Market Force Cost Increases
- ★ Equitable and Sustainable Agreements
- ★ Aging Infrastructure
- ★ Tax Certiorari Claims
- ★ State Budget has not been approved



# 3 Part Budget

The school budget is the legal basis for the establishment of the tax levy. It is the official document that describes the programs to be conducted during a given period of time. It is the operational plan, stated in financial terms, for the conduct of all programs in the school system.





# Budget Considerations

It shall be carefully organized and planned to provide adequate accounting for each program expenditure, understanding of the financial needs of anticipated program developments, and be within the financial limitations of the district, taking into consideration the statutory limits on the tax levy...



## School-based Needs

School administrators work with building level staff to determine the needs for the upcoming year.



## Historical Tax Levy Data

Data is analyzed to examine the previous 5 years of historical tax levy data, tax certioraris and tax growth.



## Prior Years' Spending Data

The administrative cabinet analyzes prior year's spending, as well as considers current year's needs.



## Technology Infrastructure

The EUFSD is mapping infrastructure components to increase accessibility and bandwidth.



## Strategic Goals

The district strategic plan is used to determine long and short term budgetary goals.



## Enrollment Data/Projections

Enrollment reports are examined to develop trend line reports and current registration projections are considered to determine grade/course section needs.



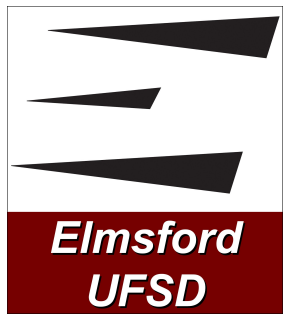
## Staffing

Based on the strategic planning goals, student needs, enrollment study, bargaining agreements, and anticipated vacancies, staffing decisions are made.



## Facilities

Planning for future capital improvement to address aging infrastructure, upgrades to facilities to meet students' needs, and equipment replacement.

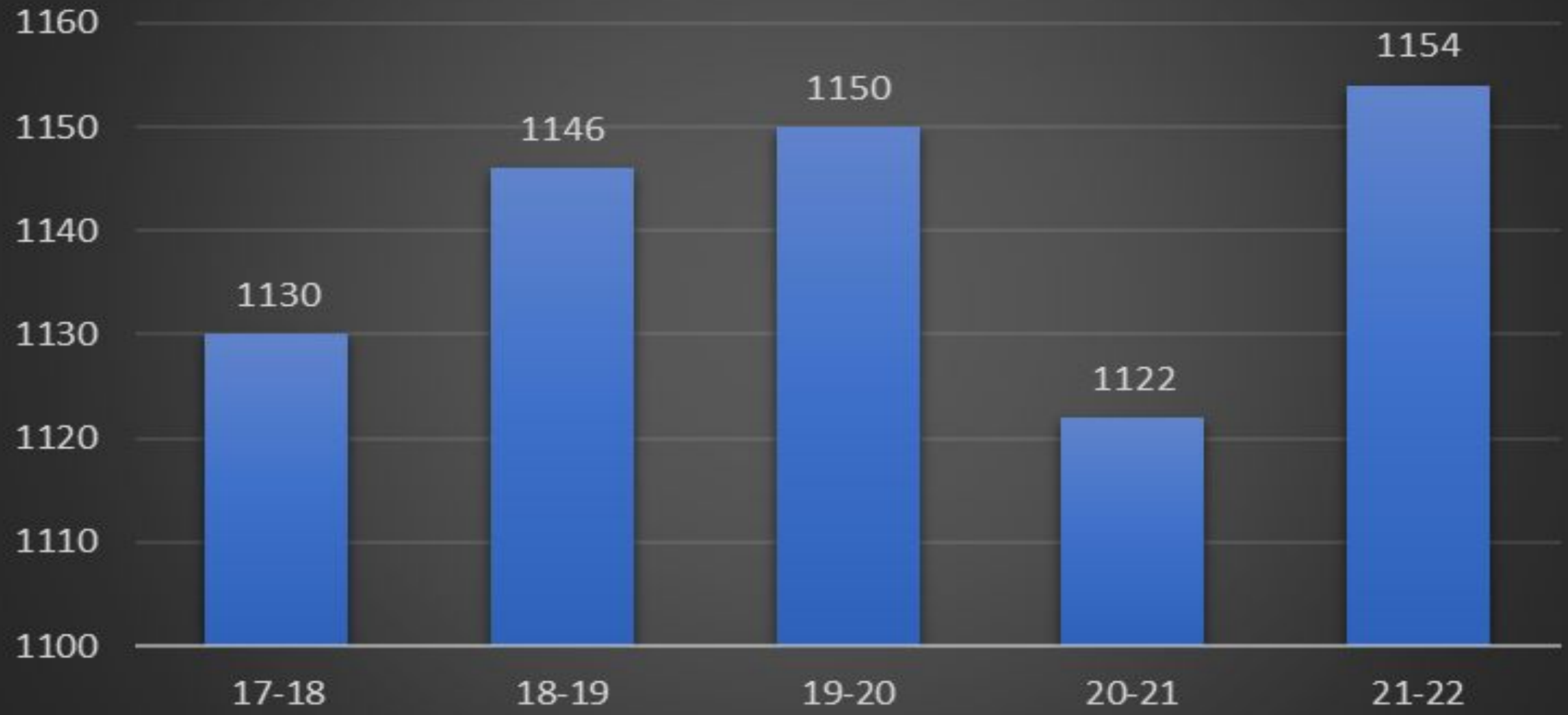


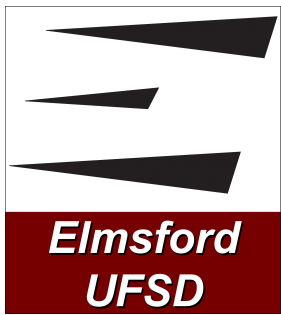
# Our Responsibility

- ★ Our budget supports 100% of the current student programming (including curricular and extracurricular)
- ★ Our budget supports high quality/challenging instruction at the PreK-12 level through interdisciplinary programming, with an emphasis on preparing students for the next grade level and beyond
- ★ Given the challenges associated with the pandemic, our budget is fiscally responsible and remains **below** the allowable Tax Levy Cap
- ★ Our budget supports the district's facilities (maintenance allocations)
- ★ Our Board is committed to studying the facilities' needs and developing a plan that will be proposed to our community



# *District Enrollment*





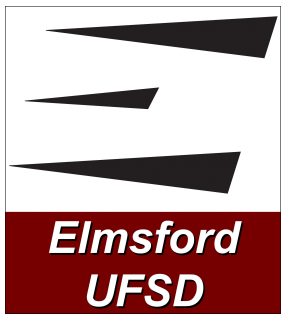
# EUFSD Tax Levy Formula

NYS legislators are encouraged to make modifications to the tax levy cap formula and provide the EUFSD with additional tools to fund our programs and offset costs.

## CALCULATING THE TAX LEVY LIMIT & MAXIMUM ALLOWABLE TAX LEVY FOR ELMSFORD UFSD

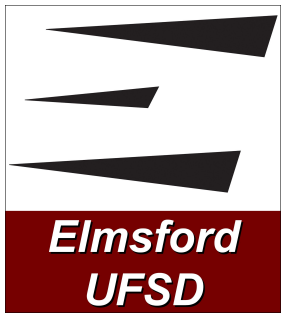
<b>Prior Year Tax Levy</b>		\$	<b>33,285,860</b>
<b>Multiplied times the Tax Base Growth Factor</b>	<b>X</b>		<b>1.0279</b>
		\$	<b>34,214,535</b>
<b>Add Prior Year Pilot Payments</b>	<b>+</b>	\$	<b>-</b>
		\$	<b>34,214,535</b>
<b>Capital Local, Debt and Lease Expenditures (- building aid)</b>	<b>-</b>	\$	<b>549,247</b>
<b>Resulting Adjusted Prior Year Tax Levy</b>		\$	<b>33,665,288</b>
<b>Multiplied by Allowable Levy Growth Factor (CPI or 2%)</b>	<b>X</b>		<b>1.0200</b>
<b>Resulting Tax Levy Limit Reportable to Comptroller</b>		\$	<b>34,338,594</b>
<b>Plus Coming School Year Exemptions:</b>			
<b>Est. Capital Local, Debt and Lease Expenditures (- building aid)</b>	<b>+</b>	\$	<b>315,343</b>
<b>ERS Exemption - Est. Does not exceed 2%</b>	<b>+</b>	\$	<b>-</b>
<b>TRS Exemption - Est. Does not exceed 2%</b>	<b>+</b>	\$	<b>-</b>
<b>Maximum Allowable Tax Levy</b>		\$	<b>34,653,937</b>

	2019-2020	2020-2021	2021-2022	2022-2023	DOLLAR
Budget Category	ADOPTED	ADOPTED	ADOPTED		DIFFERENCE
					2021/2022 vs. 2022/2023
Instructional Salaries	14,768,067	15,344,094	15,678,374	15,714,191	35,817
Non Instructional Salaries	2,711,123	2,814,219	2,848,628	3,048,389	199,761
Equipment	297,001	290,500	254,500	359,700	105,200
Contractual	2,410,040	2,590,090	2,519,403	2,746,776	227,373
Materials and Supplies	413,591	480,847	485,676	507,547	21,871
Tuition	1,191,715	1,163,971	1,201,834	1,426,030	224,196
BOCES	2,891,200	3,051,852	3,264,078	3,154,518	(109,560)
Transportation	2,961,704	3,022,035	3,065,852	3,409,985	344,133
Benefits - TRS	1,644,690	1,647,098	1,692,837	1,704,633	11,796
Benefits - ERS	422,053	438,731	502,861	475,456	(27,405)
Benefits - Social Security	1,391,890	1,419,694	1,460,199	1,474,802	14,603
Benefits - Health	3,768,827	3,612,669	3,823,662	3,684,382	(139,280)
Benefits - Other	490,058	543,409	547,597	689,953	142,356
Debt Service	710,956	588,138	587,938	587,438	(500)
Interfund Transfers	73,500	78,500	278,500	823,500	545,000
Total Budget	36,146,415	37,085,845	38,211,938	39,807,300	1,595,361



# 2022-2023 Proposed Budget

<b>2022-2023 Proposed Budget =</b>	<b>\$39,807,300</b>
2021-2022 Adopted Budget	\$38,211,939
Dollar Difference Budget to Budget	\$1,595,361
Percent Difference Budget to Budget	4.18%
2022-2023 Proposed Tax Levy	\$34,480,814
2021-2022 Adopted Tax Levy	\$33,285,860
Dollar Difference Levy to Levy	\$1,194,954
Percent Difference Levy to Levy	3.59%



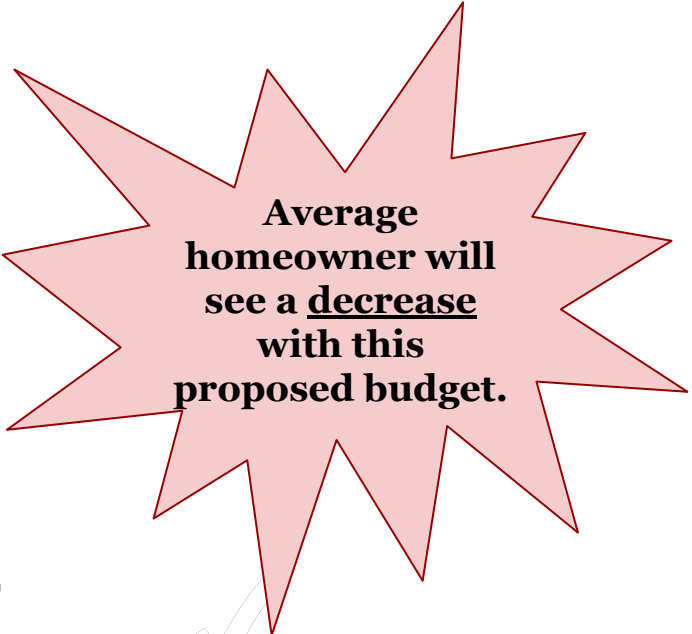
# 2022-2023 Proposed Budget

**Proposed 2022-2023 Budget = \$39,487,300**

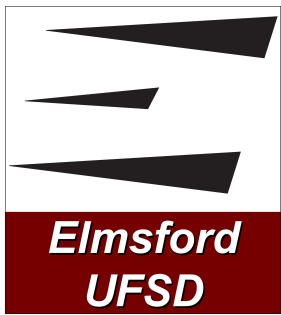
- 4.18% Year to Year Increase

**Proposed Levy for 2022-2023 = \$34,480,814**

- Tax Levy Will Remain Under Allowable Tax Levy Cap
- Allowable Tax Levy Cap = 4.11%



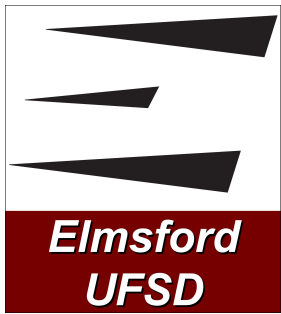
Average homeowner will see a decrease with this proposed budget.



# 2022-2023 Expense Drivers

- 1. Health Insurance contribution** is 11.28% for Individual and 12.7% for Family
- 2. Teacher Retirement System (TRS)**  
Contribution Rate = 10.29%  
Year to Year Increase .49%
- 3. Employee Retirement System (ERS)**  
Contribution Rate = 11.05%  
Year to Year -5.15%





# 2022-2023 Expense Drivers (Cont'd)

## 4. BOCES

- BOCES Administrative - Decrease .82%
- BOCES Programs – Decrease 3.47%

## 5. Transportation

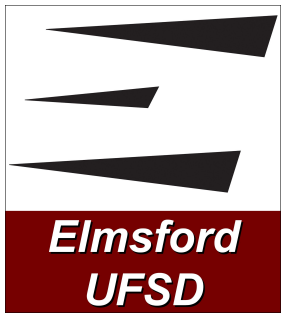
- Unknown - Still negotiating and awaiting final proposals

## 6. Contractual

- All Collective Bargaining Agreements are ratified

## 7. Special Education Costs

- Increased Placement and Summer School Needs

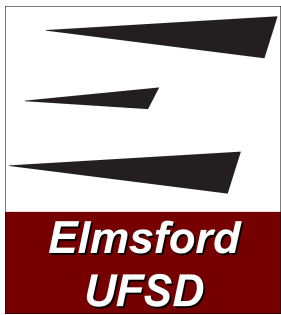


# 2022-2023 Revenue Drivers

1. NY State is fully funding expense-based aids for 2022-2023.
2. Legislators voted to fully fund foundation aid. This will increase our State aid by ~ \$650K.

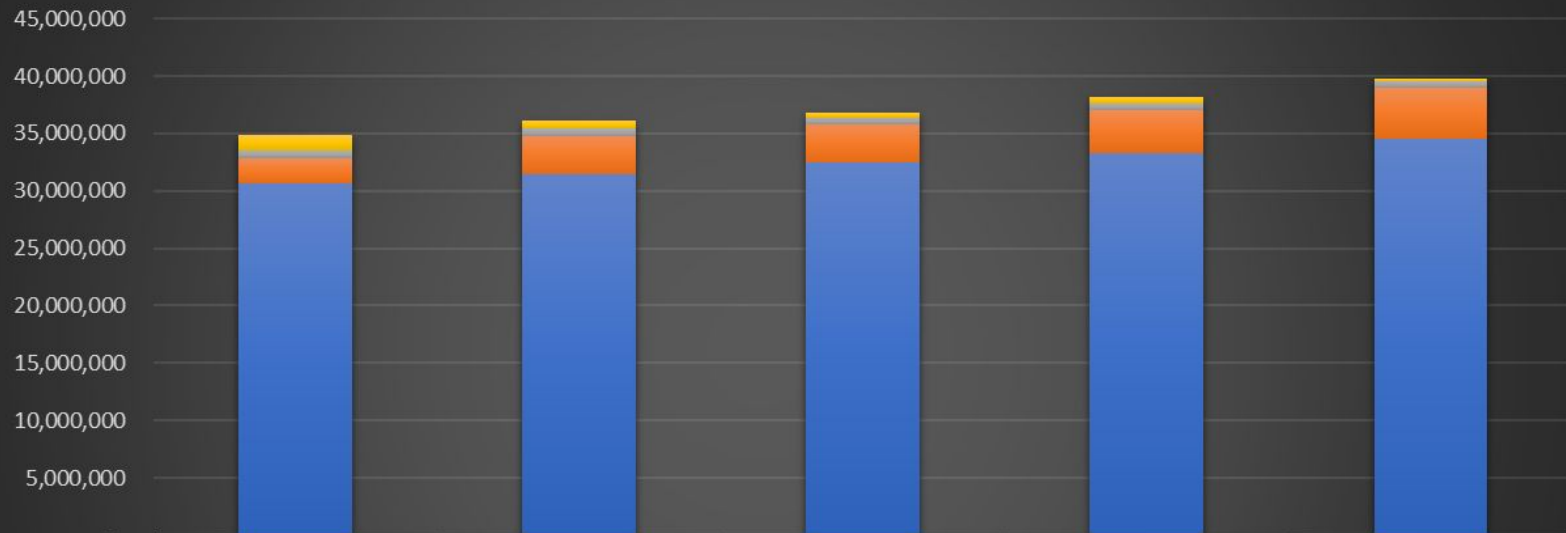






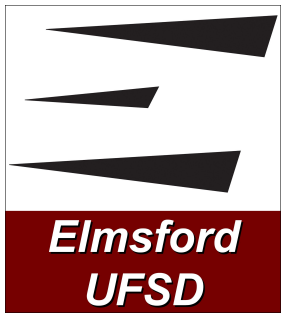
# Revenues

*Revenue Sources*



	18-19	19-20	20-21	21-22	22-23
■ Fund Balance	1,278,538	700,000	500,000	654,548	300,000
■ Other Revenue	692,500	712,500	565,000	495,000	480,000
■ State Aid	2,211,295	3,294,705	3,234,991	3,776,531	4,546,486
■ Tax Levy	30,647,732	31,439,210	32,519,191	33,285,860	34,480,814

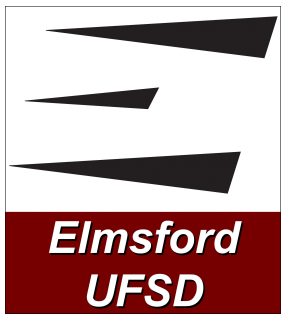
■ Tax Levy ■ State Aid ■ Other Revenue ■ Fund Balance



# 2022-2023 Proposals

- Aligns with our Strategic Goals
- Addresses facility and maintenance commitments related to student learning experiences
- Represents our commitment to maintaining our facilities
- Addresses important infrastructure needs
- Addresses health concerns cited by staff, community
- This is the beginning of our development process and will be modified throughout, as the budget continues to develop before Board approval





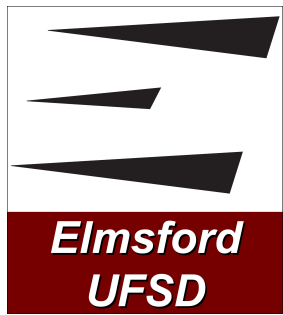
# 2022-2023 Planning



A special thank you  
to  
Assemblyperson  
Abinanti



\*This is an example of our potential project (not an exact drawing)



Wednesday, April 6, 2022 Board of Education Budget Adoption

Wednesday, May 4, 2022 Board of Education Budget Hearing

**Tuesday, May 17, 2022 Budget Vote and Board Elections**

**REGISTER TO VOTE NOW! (Must be registered by May 12<sup>th</sup>)**

Budget presentations will be on-going through May 17, 2022. All 2022-2023  
Proposed Budget information may be found on the District's website at

[www.eufsd.org](http://www.eufsd.org)