



# ELMSFORD UNION FREE SCHOOL DISTRICT

## Budget Workshop Preliminary Report

**RONALD GONZALEZ, ED.D.**

**INTERIM SUPERINTENDENT OF SCHOOLS**

**MARCH 4, 2023**



## Mission:

The mission of the Elmsford Union Free School District is to optimize teaching and learning for student achievement.

## Vision:

Maintain excellence and graduate each student prepared for college or career.

## Values:

- *Student focused:* Students are our first priority.
- *Character:* Value integrity, diversity and mutual respect; we take pride in all that we do.
- *High expectations:* All students will achieve success.
- *Teaching and learning:* Implement a rigorous curriculum which includes academics, the arts and athletics.
- *Health and safety:* Provide a healthy, safe and secure environment.
- *Community:* Family and community partnership is essential.





# 2023-2024 Proposed Budget

- ▶ Proposed 2023-2024 Budget = \$43,369,630
  - ▶ 8.95% year to Year Increase
- ▶ Proposed Levy Determined by Final Legislative State Aid Runs
  - ▶ Tax Levy Will Remain Under Allowable Tax Levy Cap
  - ▶ Allowable Tax Levy Cap = 5.5%



# 23-24 Preliminary Budget Snapshot

- ▶ Proposed Appropriations: \$ 43,369,630
  - ▶ Budget-to-Budget \$ Increase: \$ 3,562,330
  - ▶ Budget-to-Budget % Increase: 8.95%
  
- ▶ Proposed Tax levy: \$36,372,000
  - ▶ Tax Levy \$ Increase: \$1,891,186
  - ▶ Tax Levy % Increase: 5.49%



# State Aid

- ▶ Executive State Aid Runs are Preliminary, Legislative Aid Runs are Final
- ▶ For 2023-2024, the Governor is Restoring Foundation Aid
- ▶ In the Executive State Aid Run, Elmsford UFSD Received \$1.4M in Foundation Aid
- ▶ Total Preliminary State Aid is \$6,270,300
- ▶ State Aid represents 20.39% Year to Year Increase



# Proposed Revenue Budget Comparison

<u>Description</u>	<u>22-23 Budget</u>	<u>23-24 Proposed</u>
Real Property Taxes	34,480,814	36,372,000
Non Property Tax	270,000	355,000
Health Services for Other Districts	85,000	85,000
Interest and Earnings	115,000	277,231
State Aid	4,546,486	6,270,399
Medicaid Assistance	<u>10,000</u>	<u>10,000</u>
	39,507,300	43,369,630
Appropriated Fund Balance	300,000	0
<b>TOTAL BUDGET</b>	<b>39,807,300</b>	<b>43,369,630</b>



# Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



## Property Tax Cap

### Formula for Determining Tax Levy Limit: School Districts

#### Base Formula

$$\left( \left[ \left( \begin{array}{l} \text{Total taxes} \\ \text{levied for} \\ \text{prior} \\ \text{fiscal} \\ \text{year} \end{array} \right) + \begin{array}{l} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right] \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right) + \begin{array}{l} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{l} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{l} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array} \right) \\ \times \begin{array}{l} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)}^2 \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$$

#### + Exclusions

$$\text{Tax Levy Limit} + \begin{array}{l} \text{Tax levy necessary for} \\ \text{expenditures resulting} \\ \text{from court} \\ \text{orders/judgments} \\ \text{arising out of tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in} \\ \text{the prior fiscal year} \end{array} + \text{Capital tax levy} + \begin{array}{l} \text{Tax levy necessary to pay} \\ \text{for increases to the system} \\ \text{average actuarial} \\ \text{contribution rate (ERS) or} \\ \text{normal contribution rate} \\ \text{(TRS) of pension funds over} \\ \text{2 percentage points} \end{array} = \text{Tax Levy Limit,} \\ \text{with Exclusions} \\ \text{(if applicable)}^3$$

- Formula variables are not within district control.
- If the district proposes to exceed this formula, 60% voter approval would be required.

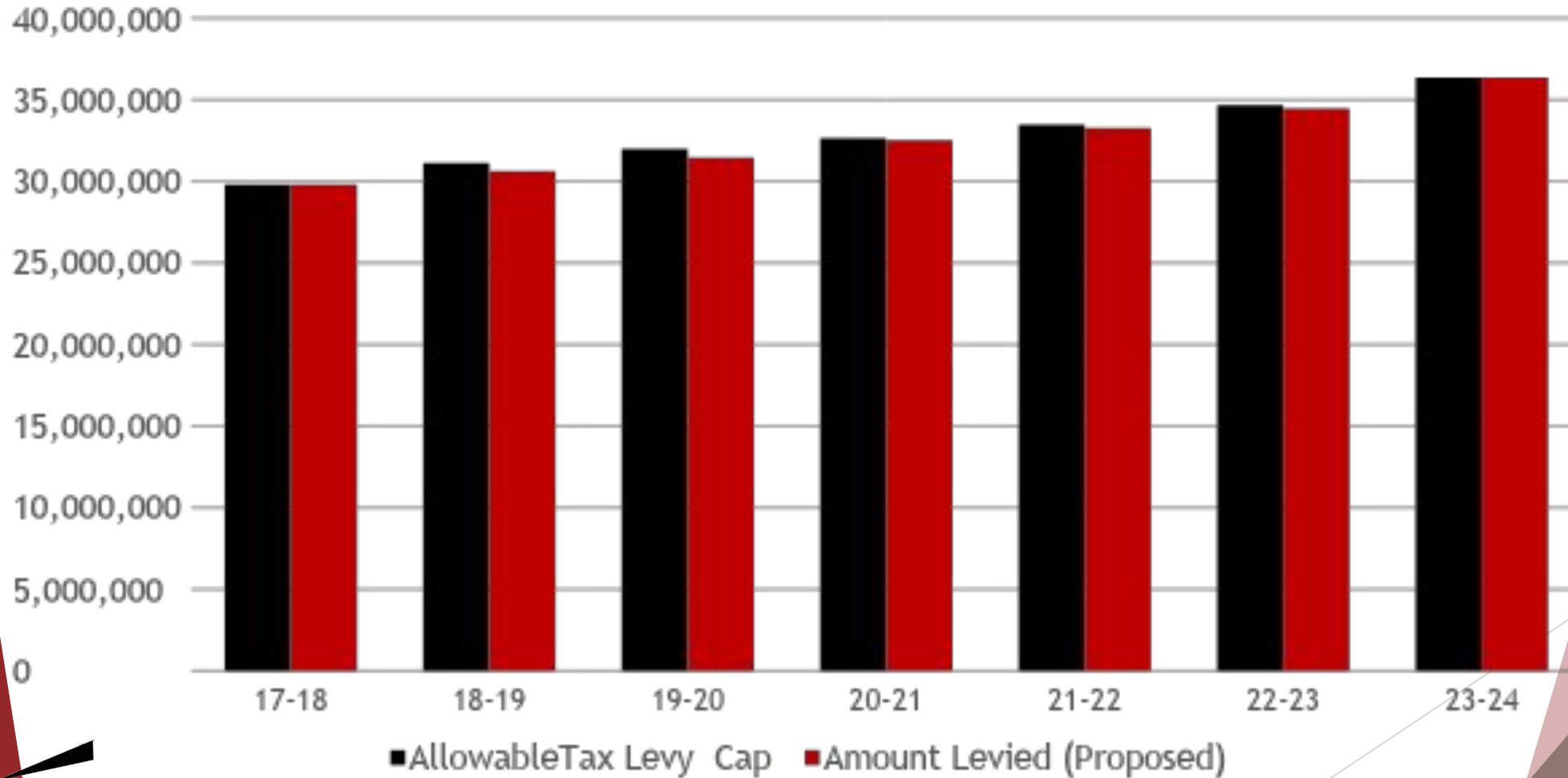


# Allowable Tax Cap Levy Calculation

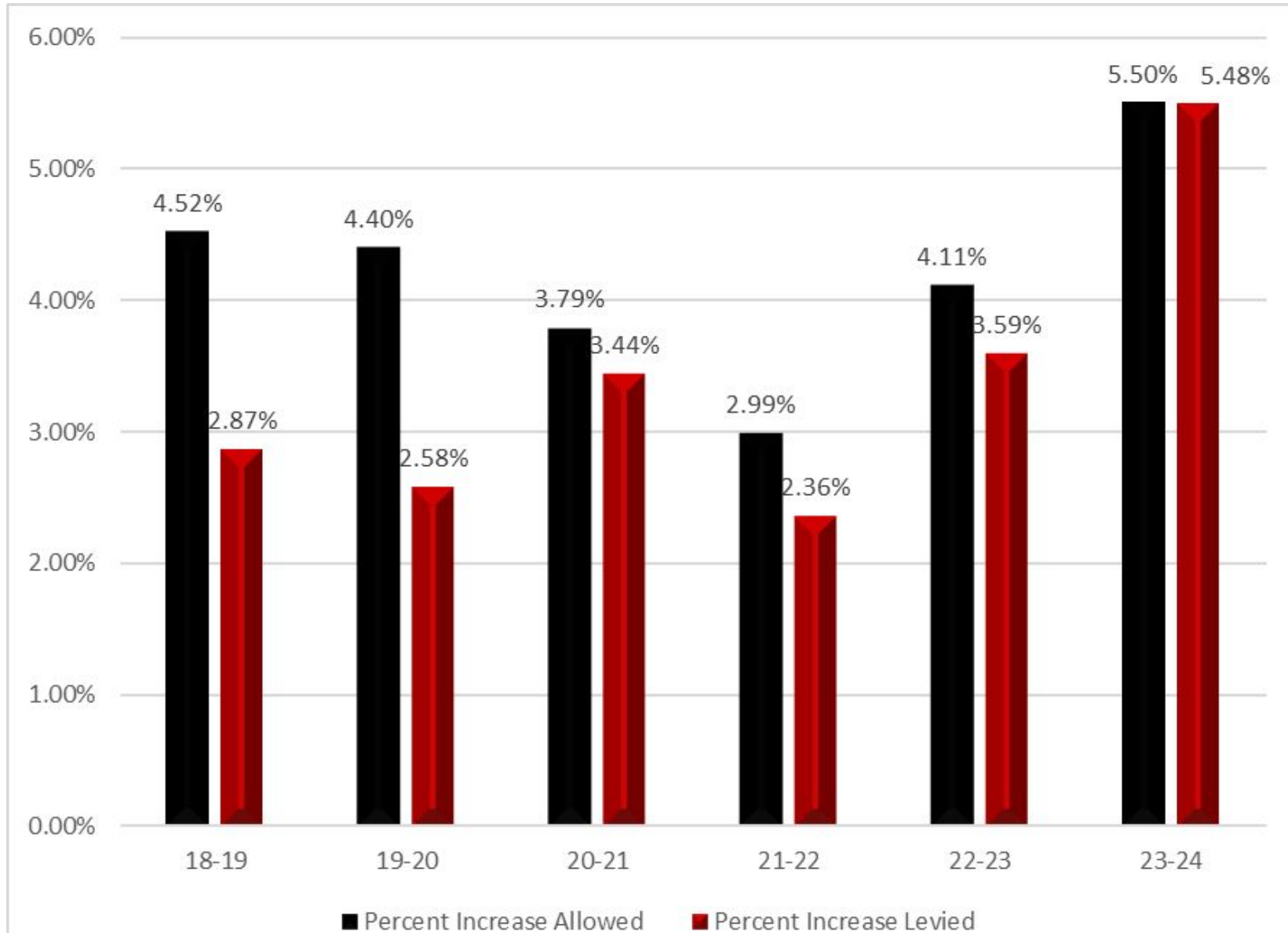
Prior Year Tax Levy		\$	34,480,814
Multiplied times the Tax Base Growth Factor	X		1.0361
		\$	35,725,571
Add Prior Year Pilot Payments	+	\$	-
		\$	35,725,571
Capital Local, Debt and Lease Expenditures (minus building aid)	-	\$	315,343
Resulting Adjusted Prior Year Tax Levy		\$	35,410,228
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X		1.0200
<b>Resulting Tax Levy Limit Reportable to Comptroller</b>		<b>\$</b>	<b>36,118,433</b>
Plus Coming School Year Exemptions:			
Est. Capital Local, Debt and Lease Expenditures (minus bldg. aid)	+	\$	258,702
ERS Exemption Est. Does not exceed 2%	+	\$	-
TRS Exemption - Est. does not exceed 2%	+	\$	-
<b>Maximum Allowable Tax Levy</b>		<b>\$</b>	<b>36,377,135</b>



# Allowable Tax Cap Levy vs. Actual Levy



# Tax Levy Cap History



# Expense Drivers

- ▶ Health Insurance
  - ▶ Family Plan – Increase 14.9%
  - ▶ Individual Plan – Increase 12.45%
- ▶ Teacher Retirement System (TRS)
  - ▶ Contribution Rate = 10.0%
  - ▶ Year to Year Decrease (.29)%
- ▶ Employee Retirement System (ERS)
  - ▶ Contribution Rate = 13.1%
  - ▶ Year to Year Increase 1.5%



# Expense Drivers

- ▶ BOCES
  - ▶ Administrative - Decrease (1.56%)
  - ▶ Program – Increases 6%?
  - ▶ Transportation – Regional CPI Increase Currently 7.9% - next CPI run after May
- ▶ Contractual
  - ▶ Admin Contract Waiting Settlement
- ▶ Special Education Costs
  - ▶ Increased Summer School Needs
  - ▶ Increased Student Needs



# Revenue Considerations

- ▶ State Aid Runs
  - ▶ Governor's State Aid Run Not Necessarily Indicative of Final Legislator Aid
  - ▶ Based on RWADA (Resident Weighted Average Daily Attendance)
  - ▶ Transportation, BOCES, High Cost, and Textbook Aids are Expense Based Aids
- ▶ Foundation Aid Increase will be Received in 2023-2024
  - ▶ 2023-2024 State Aid Run Includes \$1.4M Foundation Aid Increase
  - ▶ Total State Aid Expected is \$6.72M



# 2022 - 2023 INFORMED S.M.A.R.T. GOAL

**“Comm-unity”** - Embrace inquisitive minds; develop critical thinking skills; build open communication, acceptance and willingness to share.

The 2022-2023 school year will include 12 communication forums for staff, students and community members to bridge NYSED requirements with a long term vision of excellence. The EUFSD will craft a unified statement of purpose to guide the work of strategic planning for whole-child/school/community.

Write out the steps/activities will you take to help achieve this goal:

1. Superintendent’s “Hit the ground learning” tour: 2 summer sessions + 2 fall sessions + 2 spring sessions.
2. Ensure that our Professional Learning Plan includes strategies that develop and deepen critical thinking skills.
3. Set and distribute “interaction protocols” to make sure each interaction guides the EUFSD towards a unified statement of purpose.

Write out the interim check points with specific dates:

1. The 30 - 1st. Monthly update highlighting our comm-unity work towards a unified statement of purpose.
2. December 7, 2022 progress monitoring update to all school community constituents during public meeting of the school board.
3. May 3, 2023 provide analysis of progress with fiscal implications for the 2023-2026 school years.

*Informed S.M.A.R.T. goal presented August 2022.*

# Budget Additions

- ▶ .8 to 1.0 FTE ENL Teacher
- ▶ .5 to 1.0 FTE Special Ed Teacher
- ▶ .8 to 1.0 FTE Bilingual Speech/Language Pathologist
- ▶ 2 Teaching Positions
- ▶ Total Teaching Increase of 3.5 “FTE”
- ▶ 1 Administrator
- ▶ Increase to Special Education Funding
- ▶ Increase to On Call Sub Rate
- ▶ MakerSpace & STEAM Supplies @ Dixson & Grady
- ▶ AHHS Musical Instruments
- ▶ AHHS Gym Sound System





# Budget Additions

- ▶ New 5th Grade Wing Floor at Grady
- ▶ Compact Truck Loader – Facilities
- ▶ Complete Camera Replacement Project
- ▶ HVAC Upgrades at Grady
- ▶ Building Condition Survey
- ▶ Replace AHHS and Grady Bathroom Floors
- ▶ Security/Safety Vestibules at Grady & AHHS
- ▶ New Media Center at AHHS (Pending Cost Analysis)
- ▶ Technology and Communications Updates



# Budget Analysis

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TOTAL BUDGET	43,369,630

[Line by Line Analysis](#)



# Tax Impact for Average Homeowner

- ▶ The average home in the Elmsford UFSD is valued at \$545,244, a year to year increase of \$51,855
- ▶ The average homeowner will see a *REDUCTION* in school taxes of ~\$538
- ▶ This increase is due to the Assessment Valuation of commercial properties on the tax roll in addition to increased State Aid for EUFSD



# *Questions?*



**A DISTRICT WITH PROMISE**