

Mahopac Central School District



2021-2022 Budget

Adopted by Board of Education

ANNUAL BUDGET VOTE - MAY 18, 2021

2021-2022 BUDGET



**Balance the budget while
maintaining student instructional
and extracurricular programs to support
our students and the community.**

ESSER II CRRSA(12/20)- ESSER III -ARP(3/21)



STEP 1: MAKE A PLAN

STEP 2: BEWARE OF ADDING RECURRING COSTS

STEP 3: CONSIDER ONE-TIME EXPENSES

POSSIBLE ALLOWABLE USES MUST BE COVID RELATED:

ACADEMIC RECOVERY TO ADDRESS LEARNING LOSS

**SCHOOL FACILITIES AND INFRASTRUCTURE COST TO REDUCE
HEALTH RISKS**

BROADBAND AND DEVICE ACCESS

ESSER FUNDS MAY NOT BE USED TO BRIDGE A BUDGET SHORTFALL

**EXCEPT IF THERE IS A DECLINE IN REVENUE THAT IS RELATED TO
COVID.**



ESSER III (3/2021) - ARP 2.035 MILLION

REVENUE AND EXPENSES TO BE ACCOUNTED FOR IN THE SPECIAL AID FUND

PLAN FOR ESSER III -AMERICAN RESCUE PLAN - MARCH 2021

AVAILABLE FOR USE UNTIL SEPTEMBER 2024

\$678,586 **REMOVED FROM THE** 2021-2022 PROPOSED BUDGET

ACADEMIC SUPPORT PROGRAMS TO ADDRESS LEARNING LOSS	\$300,000
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Proposed Summer Program focused on Student Wellness/
SEL, Academic Skill Reinforcement, & Project Based Learning

PROFESSIONAL DEVELOPMENT TO ADDRESS LEARNING LOSS	\$75,000
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COVID RELATED EXPENSES FOR BROADBAND, FACILITIES AND PPE	<u>\$303,586</u>
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TOTAL	\$678,586
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ESSER II CRRSA (12/2020) - 3.67 MILLION
REVENUE AND EXPENSES TO BE ACCOUNTED FOR
IN THE SPECIAL AID FUND

**PLAN FOR ESSER II - CORONA RESPONSE AND RELIEF SUPPLEMENTAL
APPROPRIATIONS ACT - DECEMBER 2020**

AVAILABLE FOR USE UNTIL SEPTEMBER 2023

INFRASTRUCTURE RELATED TO HVAC TO REDUCE HEALTH RISKS

MUST FIRST BE APPROVED BY SED FACILITIES PLANNING

Progress Towards Strategic Roadmap (2018-2022)



- ☐ 9 period day
- ☐ Increased dual credit opportunities
- ☐ Readers/Writers Workshop Literacy Program
- ☐ MS World Language
- ☐ K-5 Literacy Coach
- ☐ Math Coach
- ☐ K-5 STEAM Coach
- ☐ Project Lead the Way (Expansion to MMS)
- ☐ Modified Sports
- ☐ MHS Life/MMS Success
- ☐ Substance Abuse Certification Course
- ☐ PSAT Tests for 10th & 11th
- ☐ SAT Prep Course Offering
- ☐ MMS Summer Academy
- ☐ Director of Guidance
- ☐ Expansion of Guidance Programs K-12
- ☐ MHS Elective Fair

- ☐ K-2 Language & Communication Program
- ☐ K-2 Therapeutic Support Program
- ☐ MS & HS Flexible Support Programs
- ☐ Falls Academy
- ☐ High School Academy
- ☐ K-8 Response to Intervention Program
- ☐ DBT STEPS-A
- ☐ Co-Teaching 2.0
- ☐ CPI training
- ☐ Reduction of students placed out-of-district
- ☐ Tuition revenue into PPS programs
- ☐ Technology-4-All Chromebook 1:1 initiative
- ☐ Migration to a "Google District"
- ☐ Instructional technology software expansion
- ☐ Network infrastructure and wireless upgrades/expansion
- ☐ Automated rostering & single password sign-on

Strategic Roadmap

Additional Recommended Essential Programs and Supports

- ❖ Expansion of Project Lead the Way Engineering Program at MMS and MHS
~ Increase \$25,000
- ❖ Expansion of Teachers College Readers Writers Workshop grades 4 and 5
planning for grade 6 implementation in 2022/2023
Total program cost in 20/21: \$473,6000
Total program cost for 21/22: \$411,200
*Individual budget codes associated with program may see year to year
increase but overall cost for program implementation decreased*
- ❖ Implementation of and training in a Social
Emotional Learning (SEL) framework/structure
for the District (all staff and students K-12) ~ Increase \$14,000
- ❖ An additional section of our K-2 12:1:2 special class program
(Cost neutral- reduction in FTE elsewhere)

2021-2022 Budget Snapshot



BUDGET:

- ◆ Budget: \$ 127,378,406
- ◆ Budget-to-Budget Increase \$ 2,065,541 (1.65%)

TAX LEVY:

- ◆ Projected Tax Levy: \$ 89,755,706
- ◆ Projected Tax Levy Increase: \$ 1,787,585 (2.03%)

(Maximum Allowable Tax Levy is 2.03%)

FUND BALANCE:

- ◆ Projected Use of Fund Balance \$ 2,810,318

RESERVES AND INTERFUND TRANSFERS:

- ◆ Projected Use of Reserves \$ 182,134
- ◆ Projected Use of Inter-Fund Transfer \$ 425,000

THE TAX LEVY CAP BOTTOM LINE



- ❑ **Current Tax Levy Cap 2.03%**
(Requires 50% approval –Simple Majority)
- ❑ **Reduced from 2.42% to 2.03% through the application of the Tax Reduction Reserve and increased Building Aid calculation.**
- ❑ **In addition, \$425,000 was allocated from the Debt Service Fund which also lowers the tax cap. This is year 2 of 4 for this allocation of funds.**

2021-2022 BUDGET- REVENUE



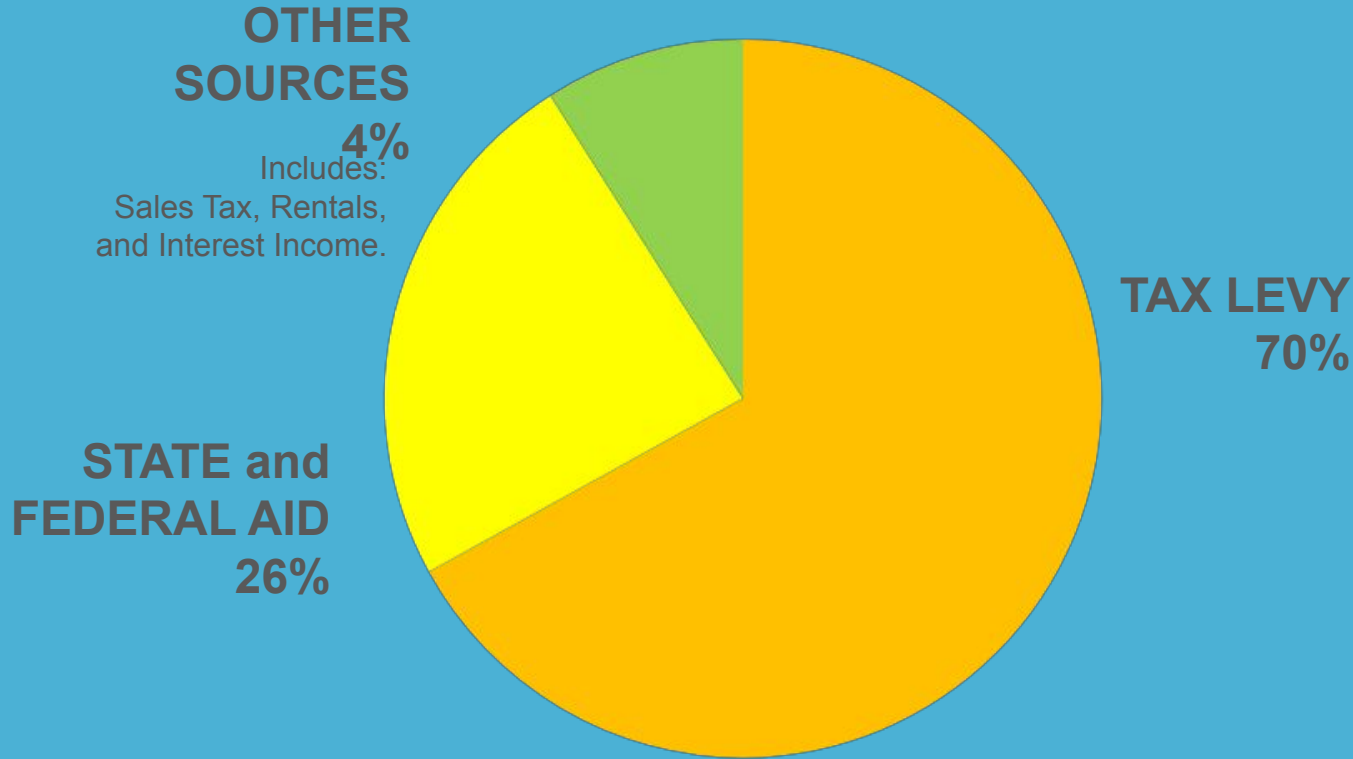
Total Revenues	Increase \$	Increase %
\$ 127,378,406	\$ 2,065,541	1.65%



Source	Projected 2021-2022	Approved 2020-2021	Increase / (Decrease)	
State Aid	\$ 32,301,708	\$ 31,573,203	\$ 728,505	2.31%
Miscellaneous Other	1,903,540	2,346,541	(533,001)	(0.23)%
Fund Balance and Reserves	3,417,452	3,425,000	(7,548)	(0.22)%
Tax Levy	89,755,706	87,968,121	1,787,585	2.03%
Total	\$ 127,378,406	\$ 125,312,865	\$ 2,065,541	1.65%



BUDGET REVENUE SHARES



2021-2022 BUDGET - EXPENDITURES



In accordance with New York State Law, the following breaks down the budget expenditures into the following three functional components:

	2021-2022 Proposed Budget	2020-2021 Approved Budget	Increase / (Decrease)
Administrative	\$ 10,202,378	\$ 9,274,686	\$ 927.692
Program	\$103,444,572	\$ 103,558,686	\$ (114.114)
Capital	\$ 13,731,456	\$ 12,479,493	\$1.251.963
Total	\$ 127,378,406	\$ 125,312,865	\$ 2,065,541

Administrative Component – administrative salaries/benefits, related office staffing, board of education expenses, legal, auditing, insurance, BOCES admin/capital expenses and data processing costs.

Program Component – instructional salaries/benefits/materials/supplies, guidance, health services, BOCES programs, interscholastic sports, extracurricular programs, and transportation.

Capital Component – facility maintenance/operations, transfer to capital, and debt service payments.

ESTIMATED EXPENDITURES



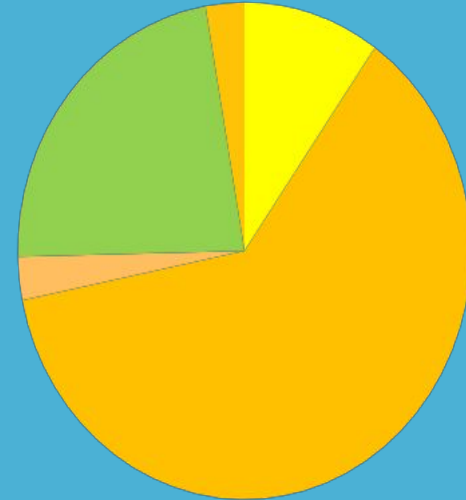
56% SALARIES

25% EMPLOYEE BENEFITS

11% GENERAL SUPPORT*

3% DEBT SERVICE & TRANSFERS

**5% PUPIL TRANSPORTATION
AND COMMUNITY SERVICES**



*GENERAL SUPPORT: Board of Education, Administrative Services, Building Operations and Maintenance, BOCES Administration and Insurances.

2021-2022 BUDGET - TAX LEVY IMPACT



The proposed increase to the total school tax levy is \$1,787,585.
Using the Tentative 2021 Assessment Roll the tax rate per \$1,000 of assessed value is estimated to decrease:

	Tentative Tax Rate (Decrease)		Per \$1,000 Assessed Value
	Estimated 2021-2022	Actual 2020-2021	(Decrease)
Carmel	\$22.0562	\$22.3191	\$0.2629
Putnam Valley	\$22.0562	\$22.3228	\$0.2666

Based on Tentative 2021 Tax Roll Received from Putnam County on 4-22-21

2021-2022 BUDGET - TAX LEVY IMPACT



As School Taxable Assessments increase, the tax is spread amongst a higher tax base and can cause the tax rate to decrease.

Therefore, it is anticipated that a home assessed at \$400,000, to see an annual tax decrease of **\$105 if the individual assessment does not change.**

ASSESSED VALUE	Tentative Tax (Decrease) for \$400,000 Assessment	
	Tax / Year	Tax / Month
\$ 400,000	(\$ 105)	(\$ 9)

Based on Tentative 2021 Tax Roll Received from Putnam County on 4-22-21

2021-2022 Budget – Contingency Budget



Should the 2021-2022 Proposed Budget be defeated on May 18, the Board of Education usually has two choices.

- (1) Hold a second budget vote or
- (2) immediately adopt a contingency budget.

Under a Contingency Budget, the
2021-2022 Proposed Budget will be
reduced by \$ 1,787,585

This level of budget reductions would have a significant negative impact on academics, arts, athletic programs and community use of facilities.

2021-2022 Budget Vote – Proposition 1



Proposition 1: 2021-22 Budget

“Shall the Board of Education of the Mahopac Central School District be authorized to expend the sum of \$127,378,406 for the 2021-2022 school year for school purposes and levy the necessary tax?”

2021-2022 Budget Vote – Proposition 2



Proposition 2: Purchase of School Buses

(a) That the Board of Education of the Mahopac Central School District, in the County of Putnam, New York (the “District”), is hereby authorized to purchase various school buses and vans and related equipment for use by the District and to expend \$883,500 therefor;

(b) that a tax is hereby voted in the aggregate amount of not to exceed \$883,500 to pay such cost, said tax to be levied and collected in installments in such years and in such amounts as shall be determined by said Board of Education; and (c) that in anticipation of said tax, bonds of the District are hereby authorized to be issued in the principal amount of not to exceed \$883,500 and a tax is hereby voted to pay the interest on said bonds as the same shall become due and payable.

2021-22 Budget Calendar

All Budget Development Meetings can be viewed at
https://www.mahopac.k12.ny.us/budget_information



March 4, 2021 BOE Budget Development Meeting (7:00 pm)

March 11, 2021 BOE Budget Development Meeting (7:00 pm)

March 18, 2021 BOE Budget Development Meeting (7:00 pm)

April 8, 2021 BOE Budget Development Meeting (7:00 pm)

April 15, 2021 BOE Budget Development Meeting (7:00 pm)

April 22, 2021 BOE Budget Development Meeting (7:00 pm)
(2021-22 Budget adoption)

May 11, 2021 Annual Budget Hearing (7:00 pm)

May 18, 2021 Budget vote and Board of Education Election
(Mahopac High School Gymnasium @ 6 am to 9 pm)

2021-2022 Budget Vote



May 18, 2021

Mahopac Central High School

6 am to 9 pm

Please note for this year, voters may request application for an ABSENTEE BALLOT for fear of contracting or spreading COVID-19. Application available at https://www.mahopac.k12.ny.us/budget_information

✓ **2021-22 Budget Vote**

✓ **Purchase of School Buses and Related Equipment Proposition**

✓ **School Board Elections**

