

Mahopac Central School District



2021-22
Budget Work Session
April 8, 2021



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 -ARP 2.035 MILLION

PLAN FOR ESSER III -AMERICAN RESCUE PLAN

AVAILABLE FOR USE UNTIL SEPTEMBER 2024

\$678,586 APPROPRIATED IN 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	3
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ESSER II CRRSA 3.67 MILLION

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

AVAILABLE FOR USE UNTIL SEPTEMBER 2023

**INFRASTRUCTURE RELATED TO HVAC TO REDUCE HEALTH
RISKS**

MUST FIRST BE APPROVED BY SED FACILITIES PLANNING

**THEREFORE, NOT APPROPRIATED IN THE 2021-2022
BUDGET.**

2021-2022 BUDGET GOAL



**Balance the budget while
maintaining student instructional
and extracurricular programs
that support our children and the
community.**

2021-2022 BUDGET GOAL MET



The Proposed 2021-2022 Budget maintains all current programs and staffing levels.

Supports the continued implementation of the Strategic Plan.

Includes academic supports to address learning loss.

Supports the voter approved Capital Project.

Progress Towards Strategic Roadmap (2018-2022)



- ☐ Tax Cap compliant budgets
- ☐ Passage of Capital Bond
- ☐ Identification of Efficiencies
- ☐ Hiring highly qualified staff
- ☐ Right-sizing
- ☐ Favorable contracts
- ☐ Restructuring departments
- ☐ Effective use of Technology
- ☐ Revamp hiring process
- ☐ Enhanced mentoring program
- ☐ Streamlined APPR Evaluation Process

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

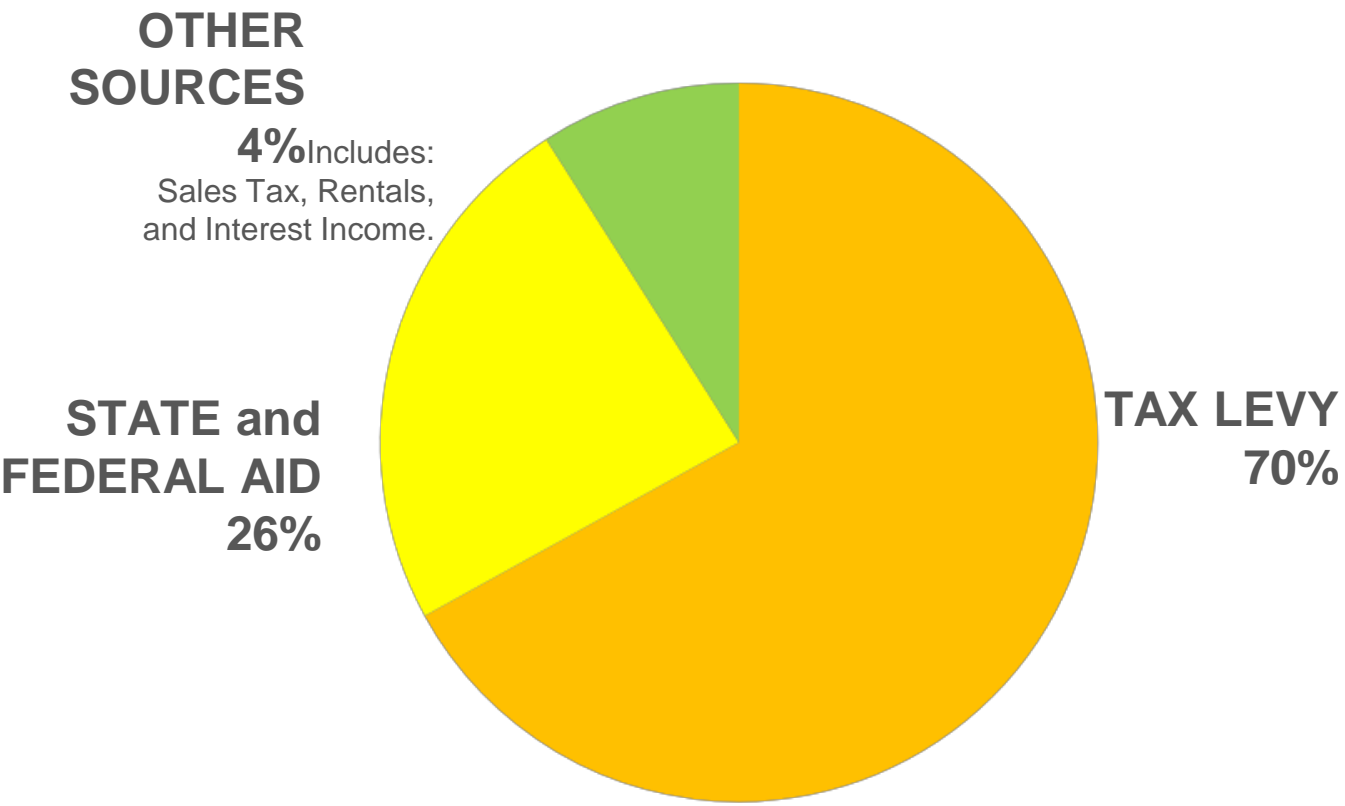
PRELIMINARY BUDGET SUMMARY



<u>PROPOSED</u>	2020-2021 Approved Budget	2021-2022 Budget Draft	Budget to Budget (+ / -)
Tax Levy	\$87,968,121	\$90,097,190	\$2,129,069 2.42%
Estimated Other Revenues	\$37,344,744	37,995,083	\$610,339 1.63%
Proposed Expenditures	\$125,312,865	\$128,092,273	\$ 2,779,408 2.22%



BUDGET REVENUE SHARES



REVENUE SOURCES



Property Tax Levy - Capped at 2% or the Consumer Price Index (CPI),
whichever is lower

- 1.23% CPI for Fiscal Years Ending 6/30/22
- 2.42% or \$2,129,069 Tax Levy based on 8 step formula calculation for residential and commercial properties

State Aid

- Estimated State Aid is \$32,142,357 reflects an increase in of \$569,154.

Federal Aid

- American Recovery Act estimated at \$2,035,000 for used by September 30, 2024. Applied one-third of total allocation \$678,586 to 2021-2022.

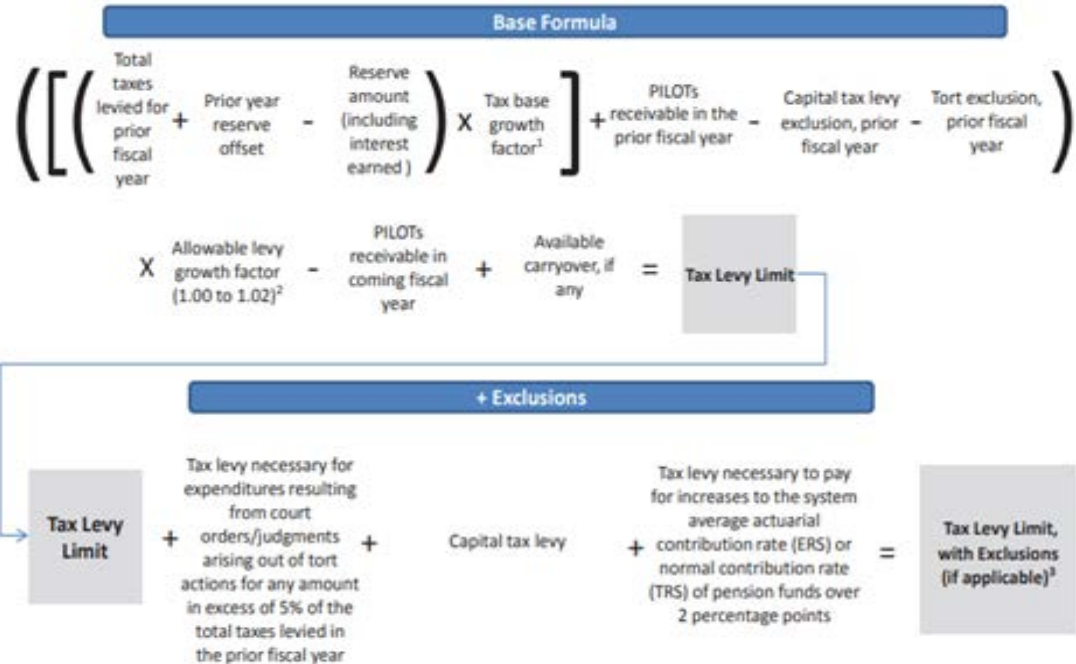
Appropriate Fund Balance and Reserves

- Application of \$3,270,605 – decrease of \$154,395 from 2020-2021.



Property Tax Levy Cap Calculation

The Tax Levy Cap is an eight (8) step formula calculated over a base of 2% maximum or the Consumer Price Index (CPI), whichever is lower.



¹ Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

² Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

³ If school districts propose to exceed this, they must get 60% voter approval for an override.



CAPITAL EXEMPTIONS

- Capital expenses like debt payments, leases, and small building projects are excluded from the Property Tax Levy Cap calculation.
- Debt payments are offset by building aid and transfers from debt and capital funds. Increases or decreases in these offsets increase or decrease the capital exemption
(Capital Expense – Building Aid & Transfers = Exemption)
- The Debt Service increase associated with the voter approved Capital Project in the 2021-2022 proposed budget contributes .64% to the 2021-2022 Tax Levy Limit.

THE TAX LEVY CAP BOTTOM LINE



- We shall not exceed the tax levy cap for 2021-2022
- We have not exceeded the Tax Levy Cap since its inception
- Budget increases are limited by the State mandated Property Tax Levy Cap, calculated using the eight step formula
- **Current Tax Levy Cap 2.42% (Require 50% approval –Simple Majority)**

AVERAGE TAX LEVY INCREASE							
	6 Yr. Avg.	2022	2021	2020	2019	2018	2017
Tax Levy Increase (per year)		2.42%	1.66%	2.10%	0.89%	0.00%	-0.12%
Average Tax Levy Increase	1.16%						

2021-22 Budget – Parameters and Variables

Maximum Allowable Property Tax Levy (Tentative):

up to **2.42%** or \$2,129,069 increase in maximum allowable tax levy.

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| Annual Cost to the Taxpayer per \$400,000 Assessed Value |                  |            |               |           |                    |
|----------------------------------------------------------|------------------|------------|---------------|-----------|--------------------|
| Based on 2020 Assessments                                |                  |            |               |           |                    |
| 2021-22 Tax Rate (Projected)                             | 2020-21 Tax Rate | Increase   |               |           | Projected Increase |
| \$ 22.86508                                              | \$ 22.31909      | \$ 0.54600 | Carmel        | Per Year  | \$ 218.40          |
| \$ 22.86506                                              | \$ 22.32280      | \$ 0.54226 | Putnam Valley | Per Month | \$ 18.20           |

## Parameters and Variables

✓ **Tax Base Growth Factor = 1.0056** (20-21 = 1.0062)

Reflects an increase in taxable real property due to new construction or significant additions to existing properties.

✓ **Tax Levy Growth Factor = 1.0123** (20-21 = 1.0181)

*Reflects the increase in inflation, as measured by the Consumer Price Index.*

*Ten year average is 1.55%.*

# BUDGET DRIVERS



| DESCRIPTION                                       | PROPOSED<br>2021-2022 | ADOPTED<br>2020-2021 | \$ CHANGE    | % CHANGE |
|---------------------------------------------------|-----------------------|----------------------|--------------|----------|
| SALARIES AND BENEFITS                             | \$ 102,373,502        | \$ 100,332,391       | \$ 2,041,111 | 2.03%    |
| BOCES (inclusive of<br>Special Education Tuition) | \$ 9,661,320          | \$ 9,461,030         | \$ 200,290   | 2.18%    |
| OUT OF DISTRICT TUITION                           | \$ 1,650,086          | \$ 2,042,213         | \$ (392,127) | -19.20%  |
| INSTRUCTIONAL<br>(other than personnel)           | \$ 5,090,102          | \$ 5,501,700         | \$ (411,598) | -7.48%   |
| OPERATIONS<br>(other than personnel)              | \$ 5,709,932          | \$ 5,218,808         | \$ 491,124   | 9.41%    |
| DEBT SERVICE                                      | \$ 3,607,331          | \$ 2,756,723         | \$ 850,608   | 30.89%   |
| TOTAL                                             | \$ 128,092,273        | \$ 125,312,865       | \$ 2,779,408 | 2.22%    |
|                                                   |                       |                      |              |          |



# ESTIMATED EXPENDITURES



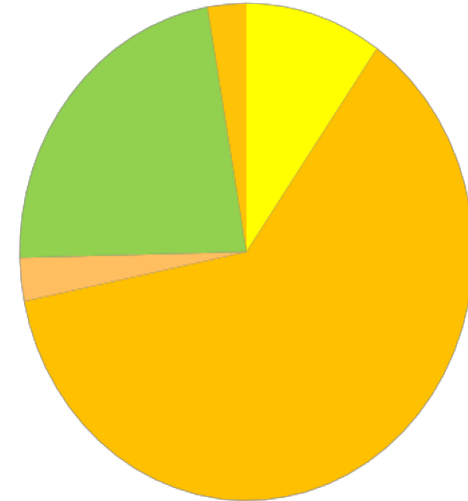
**56% SALARIES**

**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.

## 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

# Proposed 2021-2022

## Vehicle and Equipment Replacements

- ❖ Multipurpose “skid steer” type machine with attachments for turf field maintenance, natural grass maintenance, post holes, forklifting, excavating, aerating, etc.  
\$ 80,000
- ❖ Replacement for large dump truck, district roadway plow and sander (current one is 26 years old and unsafe to use)  
200,000 \$
- ❖ Ride on “zero turn” mower (replacing existing 20 year old) \$ 12,000
- ❖ Grounds cart with attachments for walkway, small space and turf field snow removal, spraying, hauling, etc.  
18,000 \$

# Transportation

## Bus Proposition 2



5 - 65 Passenger School Buses \$**108,822** per Bus

6 - 20 Passenger School Vans \$ **56,563** per Van

Proposition 2 Total - \$**833,500**

- ❖ A Fleet Replacement Plan is safest, most cost effective and most predictable way to budget.
- ❖ Bus Purchases on a rotational schedule create:
  - Steady State Aid Reimbursement Streams- 55% Aid Ratio Net Cost \$375,740
  - Debt Service Repayment over five (5) years
  - Tax Cap Compliant
  - Predictable Equipment Costs
  - Reduced Parts Inventory
  - Reduced Repair Costs
  - Newer, Safer Equipment



## *2021-22 Budget Calendar*

|                       |                                                                                                      |
|-----------------------|------------------------------------------------------------------------------------------------------|
| <b>March 4, 2021</b>  | BOE Budget Development Meeting (7:00 pm)                                                             |
| <b>March 11, 2021</b> | BOE Budget Development Meeting (7:00 pm)                                                             |
| <b>March 18, 2021</b> | BOE Budget Development Meeting (7:00 pm)                                                             |
| <b>April 8, 2021</b>  | BOE Budget Development Meeting (7:00 pm)                                                             |
| <b>April 15, 2021</b> | BOE Budget Development Meeting (7:00 pm)                                                             |
| <b>April 22, 2021</b> | BOE Budget Development Meeting (7:00 pm)<br><b>(2021-22 Budget adoption)</b>                         |
| <b>May 11, 2021</b>   | Annual Budget Hearing (7:00 pm)                                                                      |
| <b>May 18, 2021</b>   | <b>Budget vote and Board of Education Election</b><br>(Mahopac High School Gymnasium @ 6 am to 9 pm) |