Katonah-Lewisboro Union Free School District
Superintendent's Proposed 2023-2024 General Fund Budget

SUPERINTENDENT'S BUDGET

MARCH 23, 2023

Katonah-Lewisboro UFSD Learning Commitment

In the KLSD, we strive to create learning experiences that are **engaging**, **relevant**, and take place in an **active learning environment**.

- What do intellectually **engaging** experiences look like? How do we ensure that we are encouraging student curiosity, providing an individually appropriate level of challenge, moving towards increasing levels of independence, and offering effective feedback?
- What are **relevant** learning experiences? How do we ensure that lessons have purpose beyond test results and make recognizable connections to the lives of our students?
- What is an **active learning environment**? How do we ensure that all students participate in collaborative, problem/project based activities that foster creativity, critical thinking, and increasingly sophisticated communication?

Board of Education Goal #1 Leadership

The Board of Education will foster an inclusive, respectful, and welcoming environment at meetings and in the operations of our district to inspire collegiality, trust, and a shared sense of purpose strengthened by listening to multiple perspectives and being a presence within the community.

- The Board of Education will support the Superintendent's focus on a learning commitment that strives to foster:
  - intellectually engaging, relevant learning experiences in an active learning environment
  - thoughtful decision making that incorporates focused feedback to provide the best possible educational experiences to all KLSD students in response to all challenges and opportunities
  - a culture of shared commitment whereby conditions and practices in our schools are examined to foster equity, inclusion and justice and to promote a positive school climate in preparing all KLSD students for our democracy
- The Board of Education will receive an end-year update from the Superintendent regarding the continued implementation of the learning commitment referenced above and proposed next steps for consideration.

Board of Education
Goal #2 Fiscal Stewardship

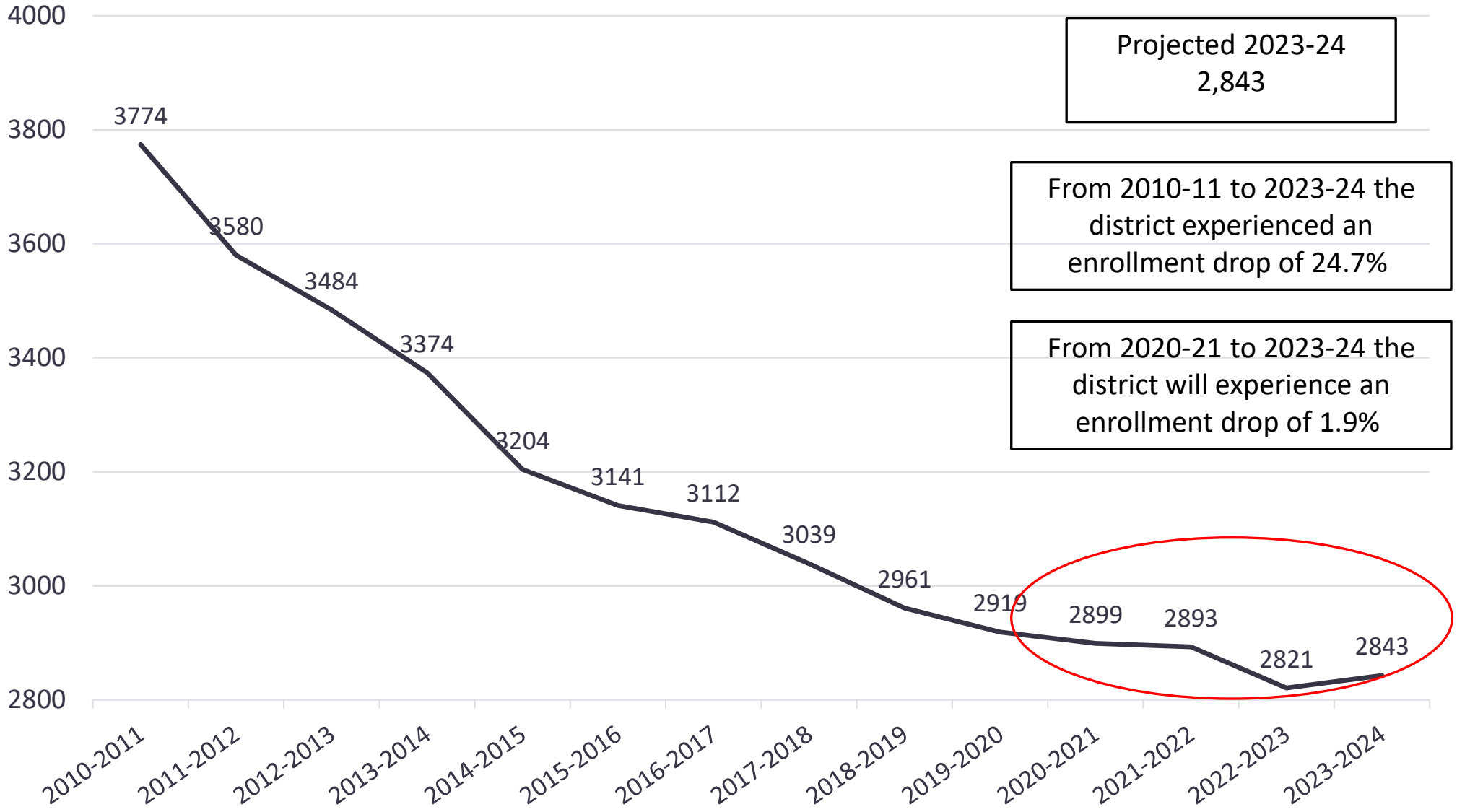
The Board of Education shall endeavor to ensure excellence in academic and extracurricular programming through responsible fiscal stewardship by:

- Strategically planning for improvement to KLSD's infrastructure to meet the needs of current and future students.
- Adopting a budget that does not exceed the tax cap and is responsive to demographic trends and financial conditions.
- Providing oversight conducive to strengthened partnerships, sustainable contracts and management of district resources in an equitable, responsible, safe and sustainable manner that considers demographic trends and financial analysis.

Developing the Budget

September 2022	Nov. – Dec. 2022	December 2022	December 2022	Dec. 2022 – Feb. 2023
Board of Education Establishes Goals	Building and Department Administrators Begin Preparation of the Budget	Budget Conditions Presentation	Central Office Review Team Meetings	Budget is Developed

District Enrollment



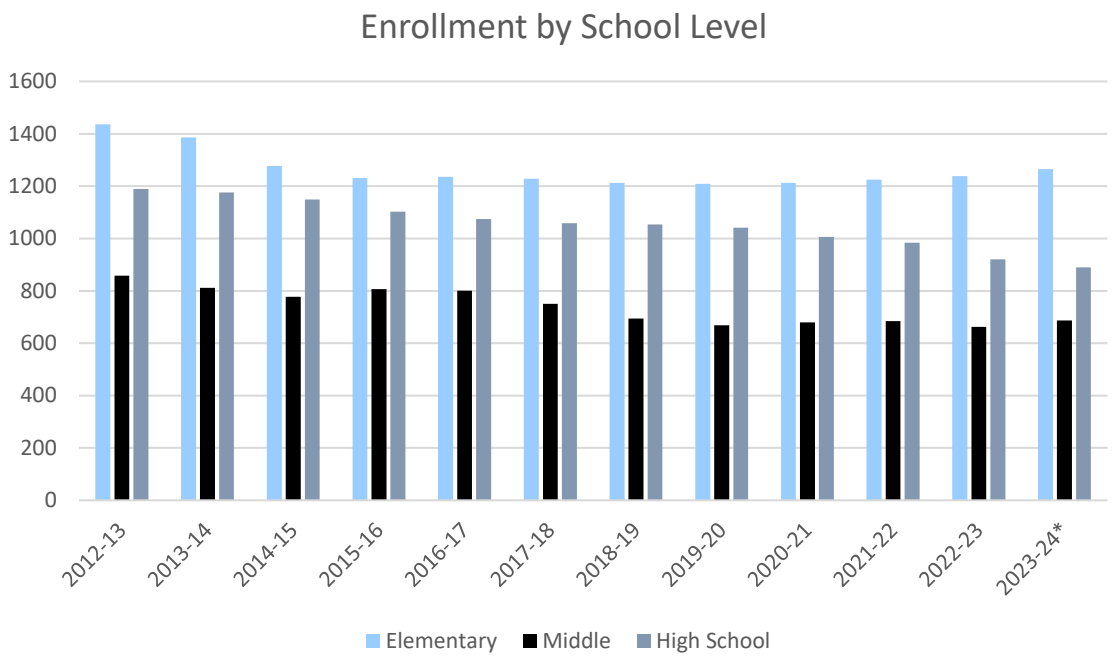
Projected 2023-24
2,843

From 2010-11 to 2023-24 the district experienced an enrollment drop of 24.7%

From 2020-21 to 2023-24 the district will experience an enrollment drop of 1.9%

Year	Elementary	Middle	High School	Total
2012-13	1437	858	1189	3484
2013-14	1386	812	1176	3374
2014-15	1278	777	1149	3204
2015-16	1231	807	1103	3141
2016-17	1236	801	1075	3112
2017-18	1229	751	1059	3039
2018-19	1213	694	1054	2961
2019-20	1209	668	1042	2919
2020-21	1213	680	1006	2899
2021-22	1225	684	984	2893
2022-23	1238	662	921	2821
2023-24*	1266	687	890	2843

*Projected



KLSD Pupil Enrollment as of October of Each Year

Budget Drivers

ENROLLMENT AND CLASS SIZE

PROGRAMS & PROFESSIONAL LEARNING

INFRASTRUCTURE

- Our Learning Commitment and its supporting focus areas shape our recommendations for this year's budget drivers.

- Emerging from the pandemic, our unifying focus is to support every child in school.

Enrollment and Class Size

The proposed budget includes:

- New staffing to support favorable class sizes:
  - 1 additional team in 6th grade (2 teachers)
  - 1 additional team in 7th grade (2 teachers)
  - 0.25 math teacher in 8th grade
  - 1 additional 5th grade teacher
- Four contingency positions to be allocated if it becomes necessary to open additional sections due to changes in enrollment, course requests, or other circumstances.

School Program & Professional Learning

The proposed budget includes support for the following:

- Implementation of next generation science standards, necessary resources, and assessment development, K-12
- Enhanced instructional strategies in K-12 mathematics
- Comprehensive literacy instruction, K-12
- Sustainability work with educators and students (including additional support for afterschool clubs and other student activities)
- Diversity, Equity, Inclusion, and Belonging initiatives
- KLSD’s fourth Innovation Cohort to foster new instructional practices K-12

School Program & Professional Learning: Positions

Additional positions supported in this budget include:

- ENL staffing to support growing enrollment & needs
- Substance abuse counseling at secondary schools
- Monitoring of student safety and security at JJHS
- Enhanced instructional support for technology at the elementary level
- Additional coaches to increase modified sports offerings
- Reallocation of resources to support addition of a K-12 staff developer in Special Education

Teaching and other positions are detailed later in this presentation

Infrastructure

The proposed budget includes:

- Scoreboards for JJHS gym (allowing current scoreboards to be reallocated and create more usable gym space at JJMS)
- Roof & gutter repairs, and stormwater management
- Playing field upgrades (e.g., bleachers, storage structures, fencing), gardens, and playgrounds
- Drinking water filtering systems
- Fencing, paving, and concrete repairs
- Continued support for architect-approved flexible furniture
- District-wide corridor and classroom flooring replacement
- District-wide bathroom, fixtures, tile, countertops and plumbing fixture upgrades
- Addition of Communication Specialist position

The Proposed Budget

The Current Budget:	$115,778,990
The Proposed Budget:	$119,988,980
Increase	$4,209,990
Budget to Budget Percent Increase:	3.64%
Property Tax Levy Increase:	1.56%*

* This percentage increase is below the NYS Tax Cap limit.

Impact to Taxpayers

Budget to Budget Increase:

$4,209,990

More than 62.6% of the Budget increase is accounted for by a projected increases in State Aid & Other Misc. Revenue

Approximately 37.4% of the Budget increase is accounted for by the Tax Levy

As a result, the projected Tax Levy increase is: 1.56%

Enrollment

District-wide Kindergarten Enrollment

Grade	October 2022	Staffing	Average Class Size	Projected September 2023	Staffing	Average Class Size
K	205	11*	18.6	208	11	18.9

In the event Kindergarten enrollment is higher than projected, contingency position(s) will be utilized to meet the needs. Figures vary on a regular basis - final staffing allocations will be made based upon actual enrollments.

Kindergarten was budgeted for 10 positions for 2022-23. The number in the chart above (under October 2022) includes the use of a contingency position.

Increase Elementary School

Figures vary on a regular basis - final staffing allocations will be made based upon actual enrollments.

Grade	October 2022	Staffing	Average Class Size	Projected September 2023	Staffing	Average Class Size
1	91	4	22.8	79	4	19.8
2	82	4	20.5	95	4	23.8
3	57	3	19.0	87	4	21.8
4	87	4	21.8	57	3	19.0
5	87	4	21.8	91	4	22.8
S.C.	8	2	4	7	2	3.5
Total	**412**	**21**		**416**	**21**	

Katonah Elementary School

Figures vary on a regular basis - final staffing allocations will be made based upon actual enrollments.

Grade	October 2022	Staffing	Average Class Size	Projected September 2023	Staffing	Average Class Size
1	64	3	21.3	76	4	19.0
2	63	3	21.0	67	3	22.3
3	72	3	24.0	61	3	20.3
4	65	3	21.7	73	3	24.3
5	65	3	21.7	65	3	21.7
TOTAL	**329**	**15**		**342**	**16**	

Meadow Pond Elementary School

Figures vary on a regular basis - final staffing allocations will be made based upon actual enrollments.

Grade	October 2022	Staffing	Average Class Size	Projected September 2023	Staffing	Average Class Size
1	56	3	18.7	56	3	18.7
2	63	3	21.0	60	3	20.0
3	61	3	20.3	69	3	23.0
4	51	2	25.5	62	3	20.7
5	61	3	20.3	53	3	17.7
Total	**292**	**14**		**300**	**15**	

Middle School Sections

*Please note – Student schedule choices/placements do impact ability to balance classes.

Grade	2022-2023	2023-2024 Projected
6	206	223
7	253	207
8	203	257
Total	662	687

Grade	2022-2023 Sections	2022-2023 Average	2023-2024 Sections	2023-2024 Projected
6	8	26	10	22
7	10	25	10	21
8	8	25	10*	26

High School Sections*

Grade	2022-2023	2023-2024 Projected
9	232	205
10	238	231
11	210	240
12	241	214
Total	921	890

Subject	2022-2023 Sections	2022-2023 Average	2023-2034 Sections	2023-2024 Projected
English	49	20	46	19
Math	50	20	49	18
Social Studies	56	22	56	20
Science	63	20	57	18
World Language	42	16	39	18

***Please note – Student schedule choices/placements do impact ability to balance classes. Final FTE allocation is subject to change based upon modifications to student schedules**

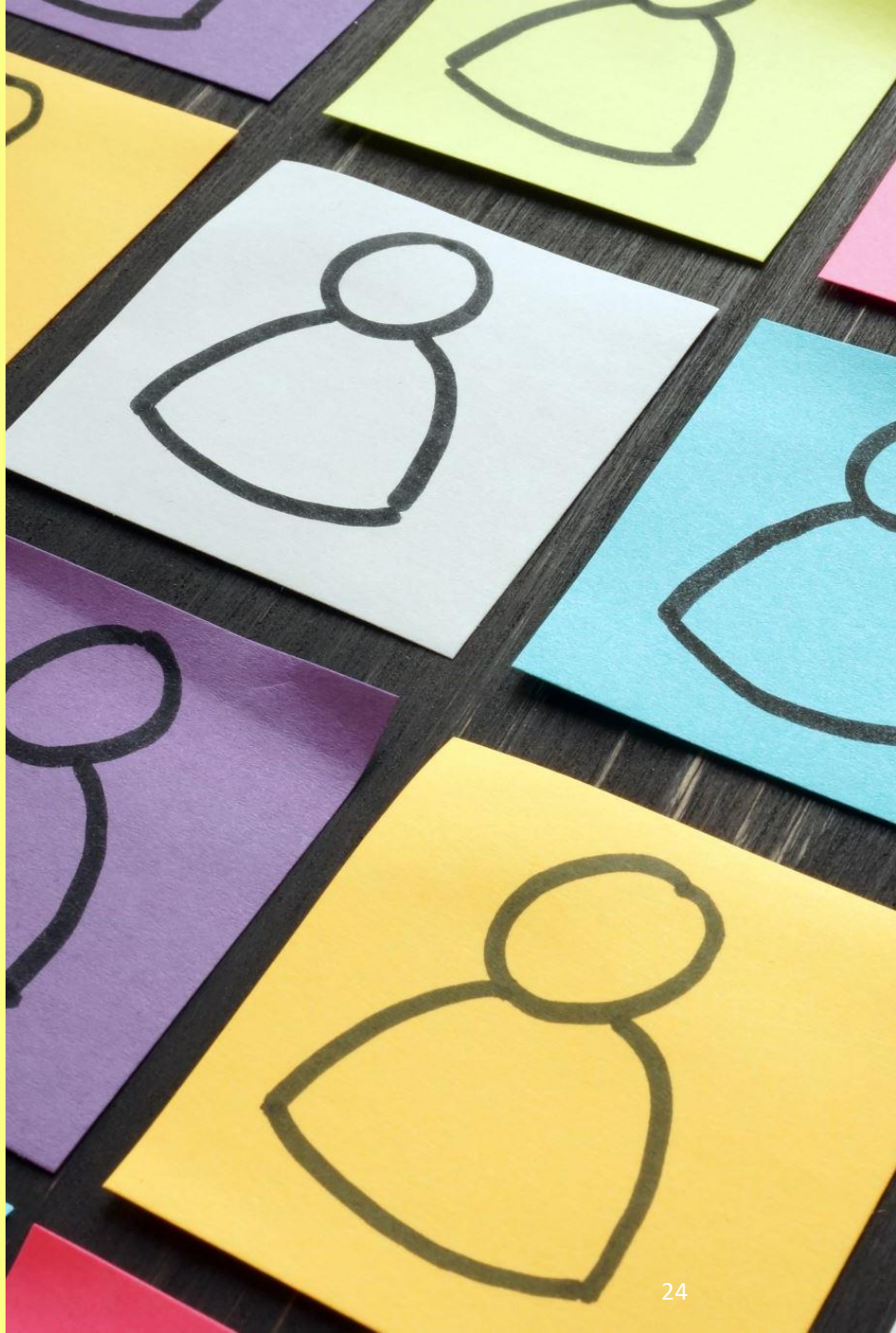
Staffing Changes

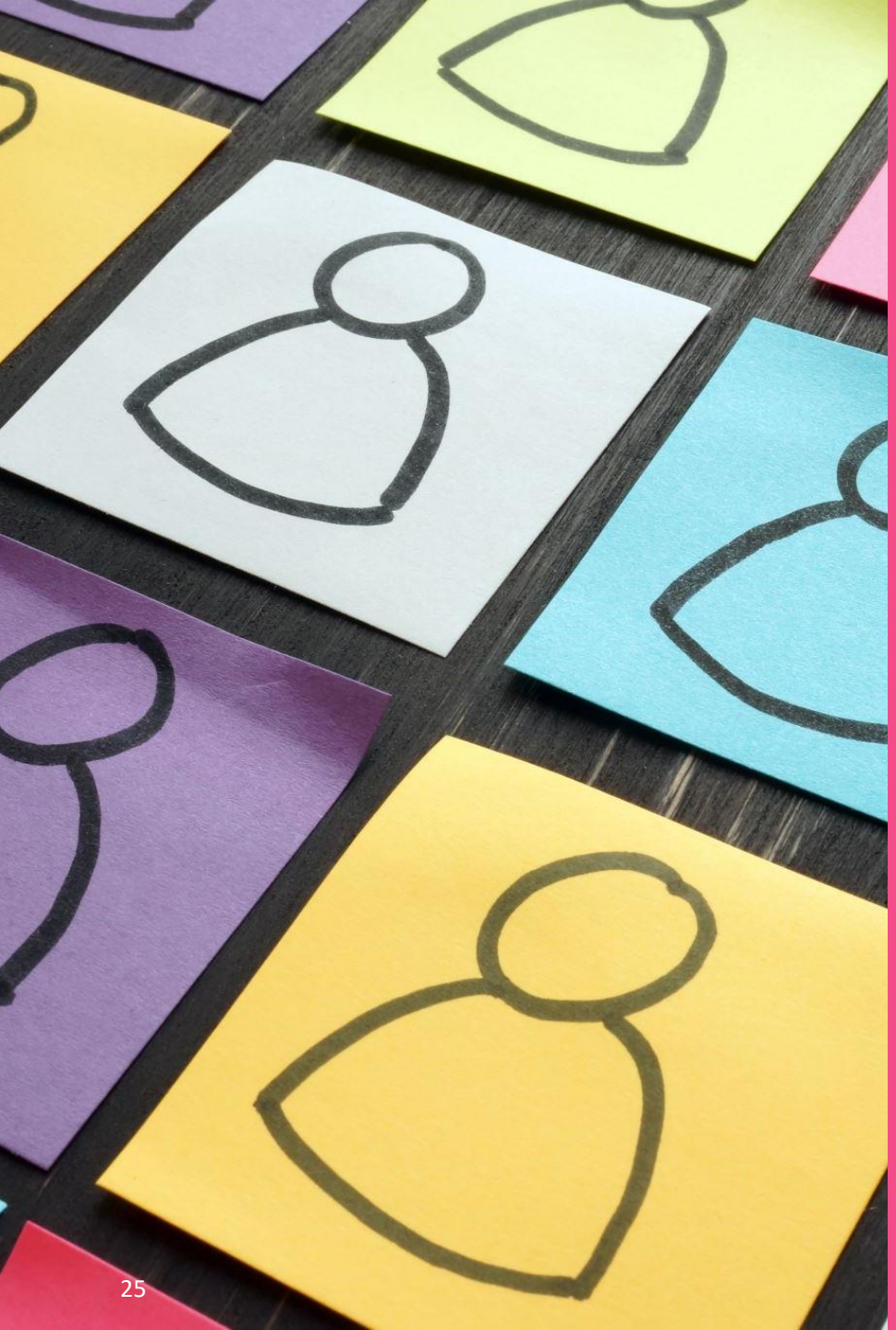
The following slides reflect budget to budget changes

Proposed Staffing Changes: Teaching*

Teaching	Change in FTE
Elementary Teachers	3.0
Middle School Teachers	4.25
ENL	1.0
PE (Elementary)	0.3
HS Teachers	(0.3)
Sub Total	8.25

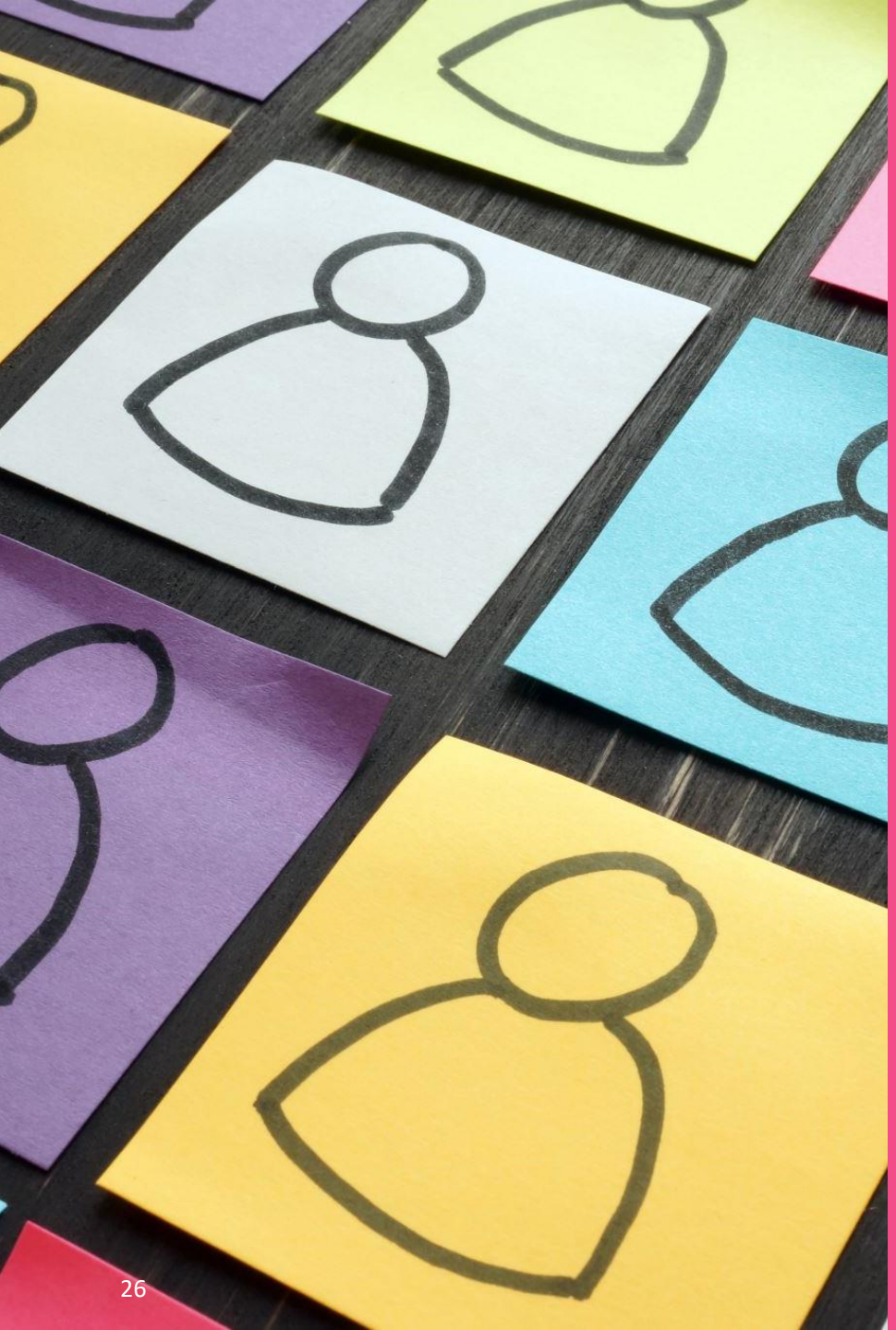
* Note: Excludes 4.0 Contingency Teaching Positions





Proposed Support Staff Changes

Support Staff	Change in FTE
Teaching Assistants (Includes Technology Proposal for 3 Fulltime Teaching Assistants 1 at each elementary school *Currently: 3 Teacher Aides, at .71)*	1.87
JJHS Monitors	2.00
Communication Specialist	1.00
Sub Total	4.87



Staffing Changes: Summary*

Total Staffing	Change in FTE
Teaching	8.25
Support Staff	4.87
Total	**13.12**

* Note: Excludes 4.0 Contingency Teaching Positions

Budget Analysis

The Proposed Budget

The Current Budget:	$115,778,990
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Increase	$4,209,990
Budget to Budget Percent Increase:	3.64%
Property Tax Levy Increase:	1.56%*

* This percentage increase is below the NYS Tax Cap limit.

Major Budget Increases

Health Insurance	$1,899,913
Contractually Obligated Increases	$1,359,595
New Positions	$945,000
Increased Costs due to Inflation	$459,725
Total	$4,664,231

Budget Reductions

Retirement System – TRS NYS Mandated	-$251,396
Retirement System – ERS NYS Mandated	-$100,472
Transfer to Capital Fund	-$100,000

Budget History

Budget Year	Budget	Net Tax Levy	% Tax Levy Change Increase/Decrease	% Budget-to-Budget Change Increase/Decrease
2017-18	$106,809,945	$94,423,460	1.72%	0.77%
2018-19	$108,692,382	$96,400,287	2.09%	1.76%
2019-20	$110,169,072	$97,948,497	1.40%	1.36%
2020-21	$111,472,680	$97,948,497	0.00%	1.18%
2021-22	$113,242,880	$99,700,394	1.79%	1.59%
2022-23	$115,778,990	$100,949,190	1.25%	2.24%

Proposed	Budget	Net Tax Levy	% Tax Levy Increase	% Budget-To-Budget Increase
2023-24	$119,988,980	$102,522,198	1.56%	3.64%

The average tax levy change for the years reflected on this slide is 1.40%
The average budget change for the years reflected on this slide is 1.79%

Tax Cap, Levy & Other Revenues

Tax Cap Calculations

- REMINDER: Some people believe the Tax Cap is a 2% Cap. In fact, it is 2% or CPI, whichever is lower
- The actual Consumer Price Index change is 8.00% and so we use 2.0% in our Tax Cap calculation.
- The assessment growth factor is 1.0062

Katonah Lewisboro – Tax Cap Calculation

	2022-2023	2023-2024
Prior Year Levy	$ 99,700,394	$ 100,949,190
Times: Tax Base Growth Factor (1 + 0.62% for 2023-24)	1.0066	1.0062
Subtotal	**$ 100,358,417**	**$ 101,575,075**
Less: Debt Service and Capital Expenditures inc Transportation for current ye	$ 2,786,318	$ 2,794,071
Plus: Bldg Aid/Trans Aid for current year	$ 819,784	$ 1,038,565
Adjusted Prior Year Tax Levy Limit	$ 98,391,883	$ 99,819,569
Times: Allowable Levy Growth Factor (1 + 2.00% for 2023-24)	1.02	1.02
Subtotal	$ 100,359,720	$ 101,815,960
Plus: Debt Service and Capital Expenditures inc Trans.	$ 2,794,071	$ 2,796,707
Less: Less: Bldg Aid/Trans Aid for 2023-24	$ 1,038,565	$ 1,116,746
Allowable Tax Levy	$ 102,115,226	$ 103,495,921
Allowable Tax Levy $ Increase	$ 2,414,832	$ 2,546,731
Allowable Tax Levy % Increase	2.42%	2.52%

Allowable Tax Cap

- The maximum allowable tax levy for KLSD, including exemptions is $103,495,921.
- This allowable tax levy is $2,546,731 higher than the 2022-23 tax levy (2.52% higher).
- The tax levy as proposed is $973,723 *lower than* the allowable tax levy limit.
- The Budget as presented requires a simple majority (50% +1) vote to pass.

Notes

- A budget may only be presented twice to the voters for consideration.
- If a budget is defeated both times, then the tax levy cannot exceed the 2022-23 tax levy.

Tax Levy Calculation

	2022-23	2023-24
Total Budget	$115,778,990	$119,988,980
Less:		
Other Revenue	-11,629,800	-14,266,782
Appropriated Fund Balance Reserves	-3,200,000	-3,200,000
To be Raised by Tax Levy	$100,949,190	$102,522,198

Projected Revenues*

	2022-23 Revenue	2023-24 Proposed Revenue	Increase or (Decrease) in Budgeted Revenues
Property Tax (including STAR)	100,949,190	102,522,198	1,573,008
Health Services	250,000	350,000	100,000
Insurance Refunds	10,000	10,000	-
Interest & Earnings	75,000	900,000	825,000
Rentals	140,000	140,000	-
Admissions & Fees	15,000	20,000	5,000
State & Federal Aid	9,678,800	11,011,782	1,332,982
Refunds from BOCES	85,000	100,000	15,000
County Sales Tax	1,250,000	1,600,000	350,000
Miscellaneous	126,000	135,000	9,000
Committed Reserves	750,000	750,000	-
Appropriated and Undesignated Fund Balance	2,450,000	2,450,000	-
Total	**115,778,990**	**119,988,980**	**4,209,990**

***At this time, all revenues are projected and may be adjusted when new information becomes available.**

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83,000
95,054
97,511
99,011
99,216
101,090
101,684
101,962
102,747

Tax Rate

Projected Tax Rates

Bedford		
	2023-24 Rate*	2.73%
	2022-23 Rate	-3.14%
	2021-22 Rate	5.29%
	2020-21 Rate	-3.24%
	2019-20 Rate	-2.55%
	2018-19 Rate	4.63%
	2017-18 Rate	0.15%

North Salem		
	2023-24 Rate*	-15.75%
	2022-23 Rate	-1.41%
	2021-22 Rate	6.08%
	2020-21 Rate	-1.75%
	2019-20 Rate	3.72%
	2018-19 Rate	-88.60%
	2017-18 Rate	4.87%

Lewisboro		
	2023-24 Rate*	0.11%
	2022-23 Rate	3.19%
	2021-22 Rate	0.08%
	2020-21 Rate	2.58%
	2019-20 Rate	3.52%
	2018-19 Rate	0.80%
	2017-18 Rate	3.08%

Pound Ridge		
	2023-24 Rate*	2.94%
	2022-23 Rate	-1.44%
	2021-22 Rate	-0.19%
	2020-21 Rate	-4.56%
	2019-20 Rate	3.14%
	2018-19 Rate	4.52%
	2017-18 Rate	-0.06%

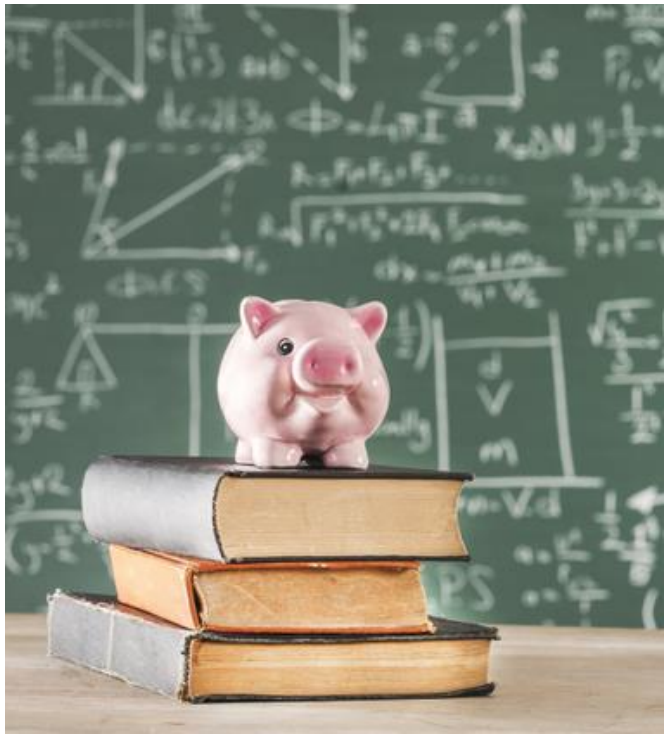
Note: Rates are subject to change based on change in assessed values

Proposed Budget Summary

- The 2023-2024 proposed budget supports the KLSD Learning Commitment and our ongoing efforts to provide the best possible educational experience for every child in school.
- It provides enhancements in the three focus areas identified as supporting the Learning Commitment: Social Emotional Learning, Diversity, Equity, Inclusion, and Belonging, and Sustainability.
- It supports new positions and maintains existing positions with a particular focus on favorable class sizes given continuing post-pandemic needs and opportunities.
- The proposed budget is mindful of our taxpayers and makes effective use of an increase in State Aid to hold the tax levy increase at 1.56%

Proposed budget: $119,988,980

Budget-to-budget percentage increase: 3.64%



Propositions

Proposition # 1 (The Budget)

RESOLVED, that the 2023 – 2024 budget is hereby adopted for the appropriation of the necessary funds to meet the estimated expenditures, and to authorize the levy of tax of and for said Katonah-Lewisboro Union Free School District, Westchester County, New York as set forth in the detailed statement of expenditures, which will be required for school purposes and estimated direct expenses for the ensuing year, in the amount of $119,988,980. Said budget is within the tax cap limitations established by the State of New York in June 2011.

Propositions

Proposition # 2 (Vehicle Replacements)

RESOLVED, that the Board of Education of the Katonah-Lewisboro Union Free School District, Westchester County, New York, is hereby authorized to purchase and pay for up to six vehicles including the following types of vehicles: (66) passenger electric or fuel bus (and/or a similar sized substitute), (18) passenger vans (and/or a similar sized substitute) (78) passenger buses (and/or a similar sized substitute) and/or an electric/hybrid vehicle (and/or a similar substitute) for a total cost not to exceed $950,000 which sum shall be funded from current funds available within the general fund. Said funds to be transferred to the capital fund.

Steps in Developing the Budget

- February 23, 2023
  - Budget Introduction
  - Begin Section by Section Review of the Budget
- Saturday, February 25, 2023
  - All day Budget Workshop
- March (9th, 16th, 23rd) 2023
  - Board Dates as Needed
- March 16, 2023, or March 23, 2023
  - Possible Adoption of the Budget by the BOE
- May 4, 2023
  - Public Hearing
- May 16, 2023
  - Budget Vote

PTO Budget Presentations

- Monday, May 8, 2023, 9:30am
  - Middle School Theater
- Wednesday, May 10, 2023, 7:00pm
  - High School Theater

Katonah-Lewisboro UFSD

Budget Vote

and

Board of Education Election

May 16, 2023