



# SUFSD Proposed Budget



Superintendent's Preliminary Recommended  
Budget 2022-2023 School Year

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*March 29, 2022*

*April 5, 2022*

# Agenda for Budget Presentation



- State Budget/Economy
- Spackenkill District's Instructional Response
- What Are the Responsible Decisions?
- District Success
- Spackenkill Real Estate
- Tuition Students Enrollment and Revenue
- Professional Development
- Budget Implications
- Repair Reserve
- Preliminary Revenue Projections

# Agenda for Budget Presentation (continued)



- Federal Stimulus Funds
- Key Cost Budget Drivers
- 2022-2023 Budget Overview
- Tax Levy
- Overall Budget Proposal/Three-Part Budget
- 2022-2023 Contingency Budget
- Superintendent's Recommended 2022-2023 Budget
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# State Budget/Economy



- We have conservatively budgeted our state revenue forecasts in this budget.
- Our reserves are still healthy and that is a plus.
- Comptroller's Fiscal Stress Report is positive.

# Spackenkill District's Instructional Response



## Summer and After-school Programs

- Analyze Gaps in Learning (via standardized assessments and teacher observations) and offer additional academic support for the most at-risk students
- During the 2021-22 school year, the District provided quarantined students with daily after-school instruction. Continue if needed.
- Summer Academy 2022, a three-week program for students, with a focus on skill-building in the areas of reading, writing, and math.
- Focus Summer Curriculum Writing and Professional Development

## Professional Development

For the last two summers, the district has run **Virtual Tech Academy**. Summer 2021 offered 33 courses taught by 22 teachers and trainers. All told, staff attended 220 sessions!

# Spackenkill District's Instructional Response (continued)



## AVID Program

- Todd Middle School 2022-2023 Year 1 implementation
- Spackenkill High School 2022-2023 planning year

## Positivity Project

- Positivity Project (P2) at elementary schools, with Todd Middle School piloting the program. P2 emphasizes social-emotional learning.
- Principals recognize students monthly based on how they put character strengths and virtues into action.



# What Are the Responsible Decisions?



- Presenting a budget that is under the tax cap.
- Provide a budget that reduces the possibility of significant, negative fluctuations in the future.
- Maintaining a student-centered learning environment.
- Communicating the academic successes of the District and promoting the economic vitality of the Spackenkill Union Free School District.
- Seeking additional revenues through out-of-district tuition program.



# District Success



Niche ranks Spackenkill as the #1 school district in Dutchess County. Spackenkill also places in the top 3% of over 10,000 ranked school districts across America! Read more about Spackenkill on Niche here:

<https://www.niche.com/k12/search/best-school-districts/c/dutchess-county-ny/>



Niche ratings have placed Spackenkill at the top of the 2022 “best places to live in Dutchess County.” This distinction is largely driven by the school district and all of its teachers, students, and support staff. Ranking based on crime, public schools, cost of living, job opportunities, and local amenities.

<https://www.niche.com/places-to-live/search/best-places-to-live/c/dutchess-county-ny/>



# District Success



- The District is a 10-year winner of the **Utica National Safety Award**/Titanium (highest) Level.
- Since 2012, the District has received the **Best Communities for Music Education Award** from the NAMM Foundation.
- US News placed SHS nationally in the **top 6 percent among 18,000 high schools for 2021**. This reports ranks public high schools on their performance on state assessments and how well they prepare students for college.
- At the virtual **Scholastic Art Awards** ceremony, 26 SHS students ranked in Gold and Silver categories and 14 received honorable mention.

# District Success (*continued*)



- Through the 2021-2022 fall and winter seasons, 100% of our varsity athletic teams earned the **NYS Scholar Athlete** distinction. The varsity football team won the first **Section IX Championship** in school history this fall. The varsity girls basketball team won the **Mid-Hudson Athletic League Division III Title** this winter. and varsity boys basketball won the **Sportsmanship Award** presented by the International Association of Approved Basketball Officials (IAABO).
- In 2021, despite the pandemic, 112 Students took **222 AP® Exams**.
- SHS has earned the College Board's **AP® Computer Science Female Diversity Award** for expanding young women's access to **AP Computer Science Principles (CSP)**. SHS is one of only 760 schools nationwide to be recognized for achieving this result in **AP® CSP**.

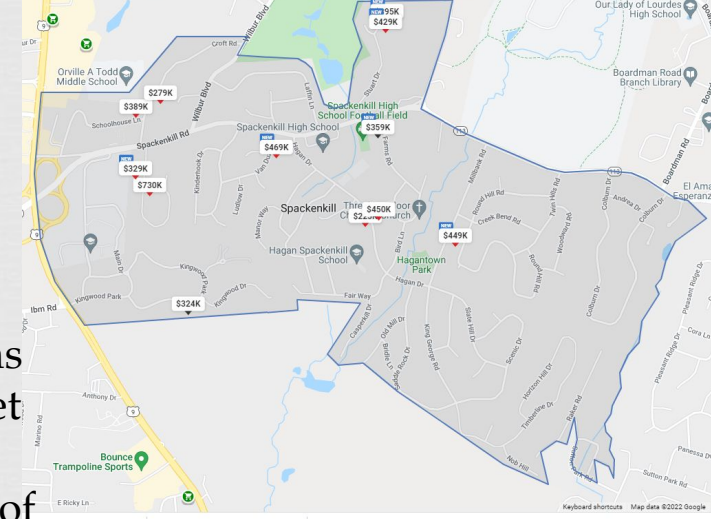
# Spackenkill Real Estate

Real estate market data overviews for Spackenkill as well as for Dutchess County indicate we are still in a seller's market due to an ongoing shortage of inventory that started well before the pandemic. The demand is high and the number of pending homes in Spackenkill has increased by 31.3% year over year while the number of homes available for sale continues to be the same. This means that more houses came on the market in Spackenkill. However, they don't last long before going to contract.

In February 2022, the median listing home price in Spackenkill, NY, was \$425K, **trending up 6.5%** year-over-year. The median listing home price per square foot was \$182. The median home sold price was \$416.3K.

Spackenkill is a seller's market in February 2022, which means that there are more people looking to buy than there are homes available.

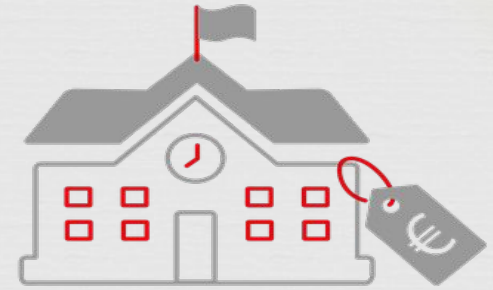
Source: Realtor.com



*"From personal experience, I am finding that many of the homes that go on the market end up with multiple offers. Based on the data the median sale price in Spackenkill increased by 19.4% year over year as compared to 10.3% for the county in general."*

*— Local realtor*

# Tuition Students Enrollment and Revenue



In July 2017, the Board of Education approved a Non-Resident Tuition Students Policy. This program has not only been a great source of revenue for the District, but it also has attracted a talented pool of students with much to contribute to Spackenkill. For 2021-2022, the program provided additional approximate revenue of \$405,120 to the district.

- 32 students currently
- Cost of tuition (increasing each year according to the CPI)
  - 2021-2022 - \$12,660.00
  - 2022-2023 - \$12,900.00





# Budget Implications

- Replace 2 school buses
- Replace Facilities Department vehicle
- 2 OT/PT positions
- Pilot Pre-K Program







# Repair Reserve

- Used for non-recurring repairs to District capital improvements or equipment (e.g., turf fields, roofs, track)
- To be funded from unappropriated fund balance as available
- Up to a maximum of \$750,000
- Expenditures from the Repair Reserve are subject to a public hearing and Board of Education approval

# Preliminary Revenue Projections



Revenue Sources	Budgeted 2021-2022	Budgeted 2022-2023
State Aid	\$10,896,376	\$13,067,563**
Fund Balance	\$1,347,877	\$350,000
Local Sources	\$696,662	\$490,884
PILOT Payments	\$4,525,000	\$4,500,000
Property Tax Levy	\$31,480,122	\$32,002,692
Totals	\$48,946,037	\$50,411,139

\*\* Subject to change based on final NYS Budget

# Federal Stimulus Funds



The Federal government has defined specific criteria for the use of these funds. These “non-recurring” revenues are to be recorded in the district’s Federal Funds accounts and not as a revenue source for the General Fund Budget.

***“These “one-time revenues” should be used to finance non-recurring expenditures, where and when possible. Non-recurring revenue streams should not be factored into ensuing year’s budgets...This allows for a structurally balanced budget”\*\****

**CRSSA** - Emergency relief funds to address the impact that Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools

**ARP** - Emergency relief funds to :

- Address impact of loss of instructional time
- Provide After-school Programs
- Provide Summer Programs

# Key Cost Budget Drivers



## 2022-2023 Budget

■ Salaries	\$24,809,718
■ Health Insurance	\$8,540,000
■ BOCES	\$3,914,764
■ Employees' Retirement	\$612,000
■ Teachers' Retirement	\$2,010,000
■ Debt Service	\$2,988,133
■ Total of Key Drivers	<b>\$42,874,615</b>
■ Percentage of Budget	85%
■ Total Budget	<b>\$50,411,139</b>

# 2022 – 2023 Budget Overview



■ 2022 - 2023 Superintendent's Budget	\$50,411,139
■ 2021 - 2022 Budget	\$48,946,037
■ Increase Amount	\$1,465,102
■ Budget Percent Increase	2.99%
■ Estimated tax levy increase of	1.66%
■ Estimated proposed levy increase <b>\$928,033</b> under our maximum allowable tax cap levy	



# Tax Levy



■ Real Property Tax Levy 2021-22	\$31,480,122
■ Maximum Tax Levy 2022-23 (Tax Cap)	\$32,930,725
■ Maximum Tax Levy Increase	\$1,450,603
■ Maximum % Increase	<b>4.61%</b>
■ Proposed Tax Levy 2022-23	\$32,002,692
■ Proposed Tax Levy Increase	\$522,570
■ Proposed % Increase	<b>1.66%</b>

*Lowest percentage Tax Levy increase in 4 years*

# Overall Budget Proposal

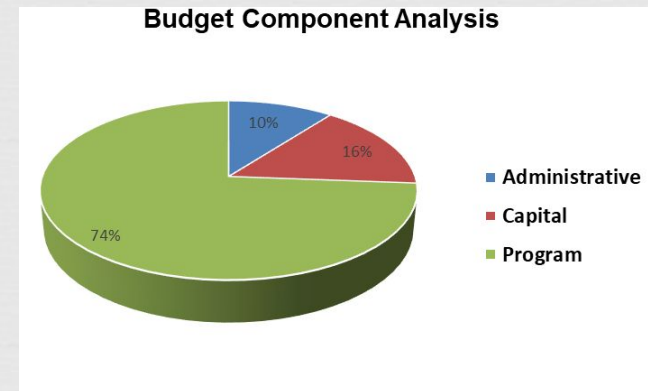
## Three-Part Budget



**Administrative** – Salaries & benefits of administrators, admin clerical staff, school board costs, tax collection, legal & auditing costs, BOCES admin costs and central data processing.  
\$5,286,894

**Program** – Salaries & benefits of all teachers and support staff; textbooks, instructional materials, equipment, athletics, BOCES programs, special ed. services and transportation.  
\$37,364,881

**Capital** – Salaries & benefits of custodial and maintenance staff, debt service, bus purchases, utilities and insurance. \$7,759,364



# 2022-23 Contingency Budget



- Education Law §1716 - All expenses necessary included in proposed budget (No separate proposition for “budget” items).
- Education Law §2023 - Board of Education to adopt contingency budget when voters have refused to approve budget.
- Education Law §2007 - Budget re-vote (Third Tuesday in June).
- District may choose to adopt a contingency budget after proposed budget is defeated once rather than re-vote.
- If budget is defeated twice, then BOE must adopt contingency budget.
- If the budget is defeated after two budget votes, or if the school district decides not to re-submit a budget after one defeat, the district would be required to adopt a budget with a tax levy less than or equal to the prior year minus non-contingent expenditures and administrative cap amount, if applicable.

# 2022 – 2023 Contingency Budget



■	2021 - 2022 Tax Levy	\$31,480,122
■	2022 - 2023 Proposed Levy	\$32,002,692
■	Reduction Needed to stay at 2021-2022 levy	\$522,570
■	Proposed 2022-23 Budget	<b>\$50,411,139</b>
●	Required Reductions:	
➤	Equipment	\$343,547
➤	Transfer to other funds	\$100,000
➤	Supplies	<u>\$79,023</u>
●	Total Reductions	<b>\$522,570</b>
■	2022-23 Contingency Budget	<b>\$49,888,569</b>

# Superintendent's Recommended 2022-23 Budget



- Superintendent's Budget  
\$50,411,139
- Maximum Tax Levy  
\$32,930,725
- March 2021 Estimated Tax Levy  
\$32,002,962
- Amount Under Tax Cap  
\$928,033



# BUDGET VOTE



## When?

Tuesday, May 17<sup>th</sup>  
7 AM to 9 PM

## Where?

In-person voting at Spackenkill High  
School, Richard D. Woolley  
Auditorium

## What?

- Spending plan - \$50,411,139
- Board of Education Trustee  
(one five-year term)

# Budget Link

The complete listing of budget documents is available online at the following link:

[www.spackenkillschools.org/departments/business  
office/budget information](http://www.spackenkillschools.org/departments/business_office/budget_information)

# Thank you!

