

2022-23 Budget Development: Budget Adoption



April 19, 2022



1

State Aid Updates & Budget Changes

- **State Budget enacted on April 9th (9 days late)**
 - No significant changes from Governor's proposal; therefore, no changes to the Proposed Budget
 - Continued reliance on gaming commissions; may not be sustainable into the future
- **Universal Pre-Kindergarten Program**
 - Expands Brewster's allocation by an additional \$184K; now up to \$529K
 - Commitment to further expansion over the next two years (through 2024-25)
- **Zero-Emission School Buses**
 - Requires that all new school busses purchased be zero emissions by 2027
 - Eight-year phase-in requires that all buses on the road be zero emissions by 2035
 - Waivers available in 2-year increments if unable to implement
- **Homeowner Tax Rebate Credit (NYS Department of Taxation)**
 - Basic STAR recipients are eligible if income is less than \$250,000
 - Enhanced STAR recipients are eligible if income is less than \$92,000
 - The percentage rebate would be tiered based on income and phase-out
 - Visit NYS Department of Taxation for more information: <https://www.tax.ny.gov/>

2

Proposed Revenue Budget Summary

(Rounded \$ in millions [M])

	2021-22	2022-23	Δ (\$)	Δ (%)
Tax Levy (including STAR)	79.0	80.3	1.3	1.69%
Local Sources (PILOTs, Interest, Donations, Interfund Transfers, Misc Revenues, etc.)	1.3	1.4	0.1	9%
State & Federal Aid (including BOCES Aid)	21.7	25.9	4.2	19%
Appropriated Fund Balance (the unrestricted portion of accumulated savings)	2.7	2.5	-0.2	-6%
Appropriated Reserves (the <i>restricted</i> portion of accumulated savings)	0.3	0.5	0.2	43%
Total Revenues	\$104.9	\$110.6	\$5.6	5.38%



Brewster Central School District

3

Staffing Recommendations: 12.5 FTEs

JFK

- 1.0 FTE Teacher (Bilingual)
- 0.5 FTE Teacher (Reading Interventionist) - shared with CV Starr

CVS

- 1.0 FTE Teacher (Bilingual)
- 0.5 FTE Teacher (Reading Interventionist) - shared with JFK

WMS

- 1.0 FTE Teacher (World Language)
- 0.5 FTE Teacher (Career & Technical Education/Business) - shared with BHS

BHS

- 1.0 FTE Teacher (Writing Coach)
- 1.0 FTE Teacher (World Language)
- 0.5 FTE Teacher (Career & Technical Education/Business) - shared with WMS

PPS

- 3.0 FTE Teaching Assistants (CVS & WMS)
- 1.0 FTE Teacher (Special Education Self-Contained Math/WMS) - 2021-22 Mid-Year Addition
- 1.0 FTE Teacher (Special Education Self-Contained ELA/WMS) - 2021-22 Mid-Year Addition

District-wide

- 0.5 FTE Teacher (ENL Specialist)

Note: all new teaching positions reduce class sizes for all students and/or improve student-teacher ratios

4

Modular Classrooms

Lease-purchase agreements for two units, consisting of 4 classrooms each (8 classrooms in total)

- one to be placed at JFK (4 classrooms)
- one to be placed at CVS (4 classrooms)

Three-year lease term with purchase option at the end of Year 3

- Coincides with the anticipated completion of the classroom addition projects at JFK & CVS under consideration and potentially presented to the voters as part of the Capital Improvement Project Referendum next Fall
- Provides for immediate benefit in 2022-23 as opposed to a prolonged construction period
- Provides for flexibility in the event that one or both of the long-term addition projects are not considered to move forward

Funding for the modulars will be provided by additional State Aid, as explained at the [February 1st budget presentation](#)

Proposed Expenditure Budget Summary

(rounded \$ in millions [M])

	2021-22	2022-23	Δ (\$)	Δ (%)
General Support	10.8	11.2	0.5	4.2%
Instruction	53.2	53.9	0.7	1.2%
Transportation	6.6	6.9	0.3	4.3%
Employee Benefits	27.2	29.3	2.1	7.7%
Debt (Bonds/Notes/Energy Performance Contracts/IPAs)	6.6	6.6	0.0	-0.3%
Transfers: Special Aid Fund (Summer SpEd)	0.4	0.4	0.0	10.5%
Transfers: Capital Fund (Modular Classrooms)	0.0	2.1	2.1	100%
Total Expenditures	\$104.9	\$110.6	\$5.6	5.38%

Annual Budget Vote: May 17, 2022

Proposition 1: General Fund Budget

Budget	\$110,551,974	(+5.38%)
Tax Levy	\$ 80,291,974	(+1.69%)

[Click here to review the Superintendent's Proposed Budget on our budget website.](#)

Proposition 2: Borrowing for Bus Purchases*

Bus Purchases (7) \$777,000

*First of five annual payments impacts 2023-24 budget

Proposition 3: Establishment of Capital Reserve Fund

Purpose: District-wide capital improvement projects

Amount: \$25,000,000

Term: Twelve (12) Years

*No impact on the Tax Levy; simply designates future savings for capital improvement projects

[Click here to review presentations from February 15th re: Proposition #2 & Proposition #3.](#)

Important Dates to Remember

- 2/1:  BoE Meeting/Budget Presentation: Revenues
- 2/15:  BoE Meeting/Budget Presentation: Fixed Costs, Propositions 2 & 3
- 3/8:  BoE Meeting/Budget Presentation: Enrollment & Staffing
- 3/22:  BoE Meeting/Budget Presentation: Departmental Budgets
- 4/5:  BoE Meeting/Budget Presentation: Superintendent's Proposed Budget
- 4/19:  BoE Meeting/Budget Presentation: Budget Adoption
- 5/10: BoE Meeting/Budget Hearing

5/17: Budget Vote & Trustee Election

Visit Our Website: www.brewsterschools.org/budget/

The screenshot shows a web browser window displaying the website www.brewsterschools.org/budget/. The page layout includes a left-hand navigation menu under the heading "BUSINESS OFFICE" with options like "Department Overview", "Audit", "Budget", "2021-22 Budget Statement", "2022-23 Budget Information", "Glossary of School Business Terminology", "School Budget 101", "Finance", and "Tax Collection". The main content area features the title "Budget Vote & Board Elections" with the date "Tuesday, May 17, 2022" and time "6:00 AM - 9:00 PM" at "Brewster High School". Below this is a "Voter Registration" section with a list of requirements: being a U.S. citizen, 18 years of age, and a resident of the district for at least thirty days. It also states that the last day for registration is May 11, 2022. To the right, contact information for Lauren Zagorski-Treuel, District Clerk, is provided, along with a link for questions and comments. A "Budget Resources" section lists links to a development calendar, indicators, capital reserve information, and a proposed budget. A "PRESENTATIONS" section is also visible. The footer of the page includes the Brewster Central School District logo and the number 9.

Questions?

Email: Budget@brewsterschools.org