

2022-2023 Budget



Tax Levy



- There are several factors in determining the tax cap (*maximum allowable tax levy*), not just inflation
- Maximum levy increase for 2022-23 is 2.00%
- Proposed budget has a tax levy increase of 1.82%



Tax Cap Calculation

Base Formula

$$\left[\left(\begin{array}{l} \text{Prior} \\ \text{school} \\ \text{year} \\ \text{tax} \\ \text{levy} \end{array} \times \begin{array}{l} \text{Tax} \\ \text{base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right) + \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{the prior} \\ \text{school year} \end{array} - \begin{array}{l} \text{Capital tax} \\ \text{levy from} \\ \text{prior school} \\ \text{year} \end{array} \right] \times \begin{array}{l} \text{Allowable} \\ \text{levy} \\ \text{growth} \\ \text{factor}^2 \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable in the} \\ \text{coming school} \\ \text{year} \end{array} = \begin{array}{c} \text{Tax Levy} \\ \text{Limit} \\ \text{Before} \\ \text{Exclusions} \end{array}$$

+ Exclusions

$$\begin{array}{c} \text{Tax Levy} \\ \text{Limit} \\ \text{Before} \\ \text{Exclusions} \end{array} + \begin{array}{l} \text{Tax levy necessary for} \\ \text{expenditures from} \\ \text{court} \\ \text{orders/judgments} \\ \text{arising out of tort} \\ \text{actions for any} \\ \text{amount in excess of} \\ \text{5\% of the total taxes} \\ \text{levied in the prior} \\ \text{school year} \end{array} + \begin{array}{l} \text{Capital tax} \\ \text{levy (to be} \\ \text{defined by} \\ \text{State} \\ \text{Education} \\ \text{Department)} \end{array} + \begin{array}{l} \text{Levy necessary to pay for} \\ \text{additional pension cost} \\ \text{due to increases in the} \\ \text{normal (TRS) or system} \\ \text{average actuarial (ERS)} \\ \text{contribution rate of} \\ \text{pension funds over 2} \\ \text{percentage points} \end{array} = \begin{array}{c} \text{Tax Levy Limit} \\ \text{With Exclusions} \\ \text{(If Applicable)}^3 \end{array}$$

State Aid



- Enacted NYS budget increases our state aid by \$1.86 million (nearly 4% increase)



Staffing Changes

**ELEMENTARY
CLASSROOM
TEACHER**

As a result of
changing
enrollment



**+1
FTE**

**ENL
SOCIAL WORKER**

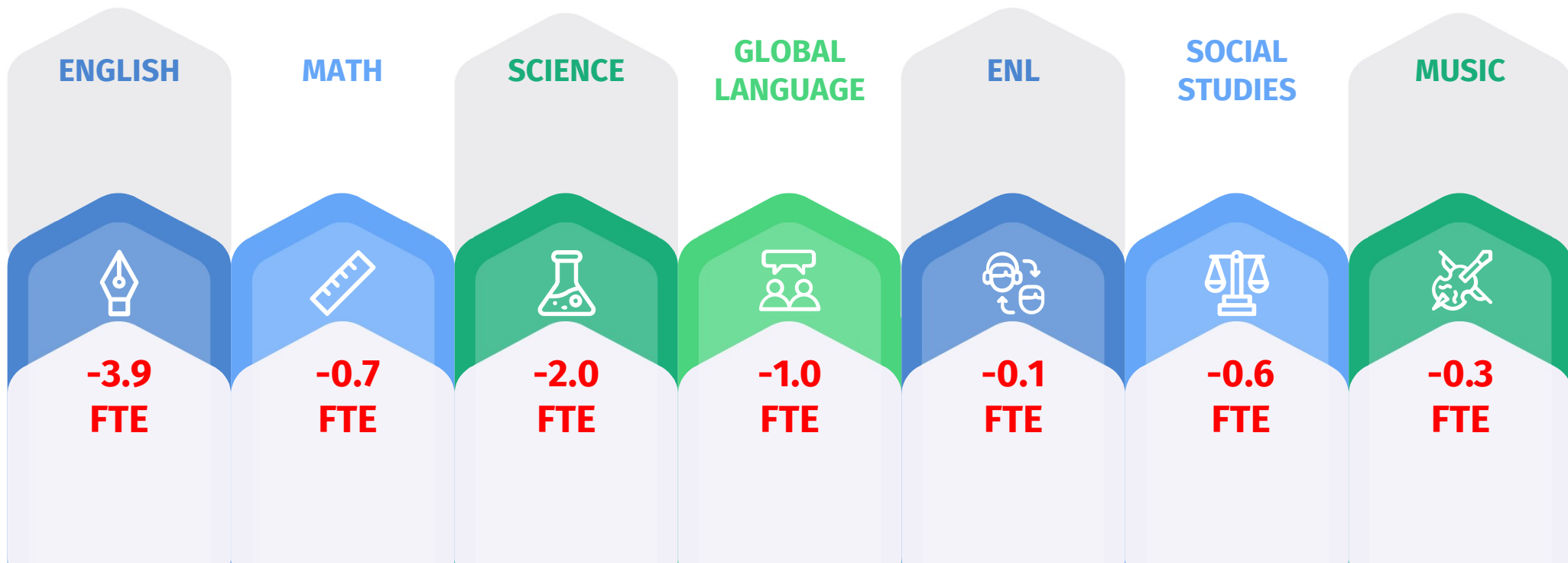
To address
increasing
ENL enrollment



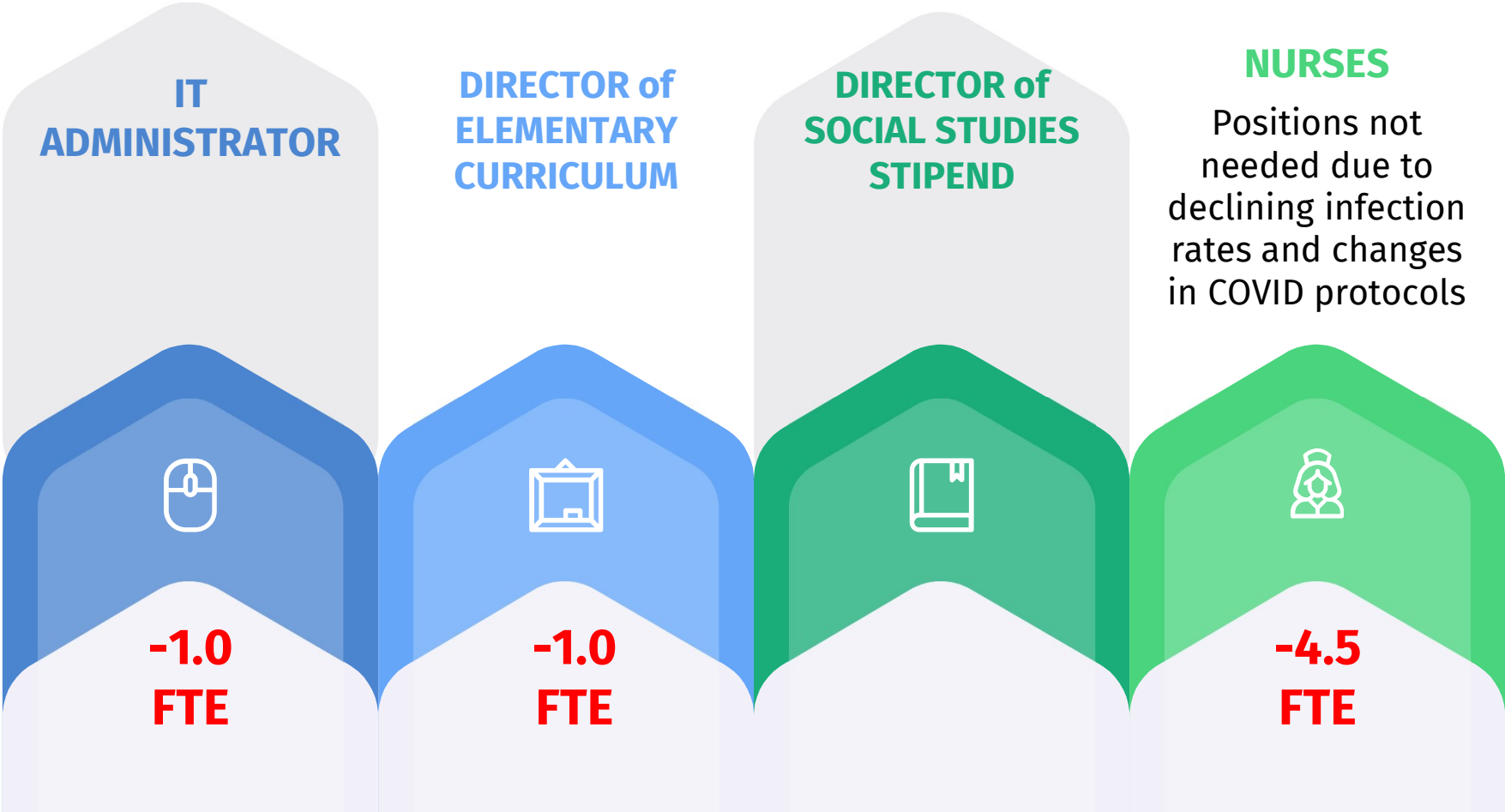
**+0.5
FTE**

Secondary Staffing Changes

- Decrease of 8.6 FTE
- These positions are not needed due to declining enrollment and consolidation of classes



Other Staffing Reductions



Voting

All voting will take
place in the
WARD
MELVILLE
HIGH SCHOOL
gymnasium

TUESDAY,
MAY 17

6:00AM - 9:00PM

Summary

	2021-22	2022-23	\$ Increase	% Increase
BUDGET	220,262,435	224,060,618	3,798,183	1.72%
TAX LEVY	162,004,770	164,954,877	2,950,107	1.82%

Summary

As the tax levy increase does not exceed the tax “cap”, this budget requires a simple majority of the voters to approve it (50% + 1) in order for it to pass.



What If the Budget Doesn't Pass?

If the voters do not approve the budget, the Board of Education has the following options:



Present the same budget for a second vote



Present a revised budget for a vote



Go straight to contingency

- This means no increase to the tax levy at all
- Requires \$2.95 million in budget reductions
- A failed second vote results in no increase to the tax levy and requires the same \$2.95 million in budget reductions

REMEMBER TO VOTE!



Tuesday, May 17
6:00AM - 9:00PM

