

A MESSAGE FROM THE SUPERINTENDENT AND BOARD OF EDUCATION

After months of careful planning and thoughtful consideration of community feedback, the Garrison Union Free School District Board of Education adopted a budget of \$12,364,242 for the 2022-23 school year. This expenditure plan maintains all of The Garrison School's high quality programs and services, preserves the choice for students to attend Haldane or James I. O'Neill for high school, and supports the district's strategic coherence plan goals.

For the past two years, contractual and mandated expenses including health benefits, transportation, high school tuition, and special education tuition have outpaced our ability to raise revenues under the tax cap formula. These expenses comprise approximately 42% of our total budget and have escalated due to inflationary pressures as well as increases in secondary school and special education enrollments. The district identified and implemented several cost-saving strategies within its K-8 school budget, including restructuring of some staff and the reduction of staff positions through attrition. The district also renegotiated high school tuition contracts and has actively lobbied our NYS representatives for special school aid. While progress has been made in these areas, the savings and additional state aid received does not close the significant budget gap caused by added costs beyond the district's control.

Since its inception in 2012, the district has never presented a budget to voters that exceeded the tax cap. However, this year a tax cap override is necessary to preserve the quality educational programs the Garrison community expects for their children. The 2022-23 proposed budget includes a tax levy increase of 9.18%, which requires a supermajority, or the support of 60% of the district's voters to be approved. The projected tax rate, with a successful override, would be approximately \$10.64 per \$1,000.00 of full value, or about \$445.00 per year for a home valued at \$500K. Should this override be approved by the voters, the Garrison community would have the third lowest school tax rate among the 84 school districts in Putnam and the four surrounding counties. Please remember to vote at The Garrison School on May 17, 2022.

Sincerely,
Carl L. Albano, Superintendent
 Garrison UFSD Board of Education



Garrison
 Union Free School District



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Garrison Union Free School District
 P.O. Box 193
 1100 Route 9D
 Garrison, NY 10524

BOARD OF EDUCATION

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 Jocelyn Apicello, *Trustee*
 David Gelber, *Trustee*
 Madeline Julian, *Trustee*
 Kent Schacht, *Trustee*
 Matthew Speiser, *Trustee*

SUPERINTENDENT

Carl L. Albano

SCHOOL BUSINESS ADMINISTRATOR

Joseph Jimick

DISTRICT CLERK

Dusti Callo
www.gufs.org
 (845) 424-3689

(Spanish version available at www.gufs.org)

CURRENT RESIDENT
 GARRISON, NY 10524



Garrison
 Union Free School District

2022 BUDGET NEWSLETTER



**Annual School Budget Vote
 and School Board Election**
 Tuesday, May 17, 2022 7:00 AM to 9:00 PM
 Garrison School Gymnasium
 1100 Route 9D Garrison, NY 10524

**Vote on Two (2) Propositions
 Vote on Board Candidates
 (Two (2) Vacancies)**

SAMPLE BALLOT

PROPOSITION #1: THE BUDGET

Shall the sum of \$12,364,242 be appropriated to meet the estimated expenditures of the Garrison Union Free School District, for school purposes, for the fiscal year July 1, 2022 through June 30, 2023, and the necessary tax to be levied for same, upon the taxable property of the school district, after first deducting the monies available from the State Aid and other sources?

YES () NO ()

PROPOSITION #2

Shall the Board of Education of the Garrison Union Free School District be authorized to contract for a period of not less than two and not more than five years with the Highland Falls-Fort Montgomery Central School District, for the purpose of educating Garrison students in grades 9 through 12, and to provide the necessary transportation for such students?

YES () NO ()

ELECTION TO BOARD OF EDUCATION (Vote for Two)

Candidates:

Write In:

Kent Schacht () _____

Sarah Tormey () _____

VOTER QUALIFICATIONS

- Must be a United States Citizen
- Must be a resident of the Garrison Union Free School District for at least 30 days preceding the vote
- Must be 18 years of age by May 17, 2022
- Must be registered with the Putnam County Board of Elections, or with the School District's Board of Registration, or have voted in a school election within the past four (4) years

If Proposition #2 is approved by the voters, Garrison will be able to legally enter into a multi-year contract with the Highland Falls-Fort Montgomery Central School District for the education of Garrison students in grades 9-12. Garrison has proposed a five-year contract that establishes a base tuition rate for 2022-23 school year, and then increases by CPI, or 2%, whichever is less in subsequent years. If approved, future tuition rate increases will mirror the NYS Tax Cap formula, and make this expense more manageable for Garrison. If the voters do *not* approve Proposition #2, Garrison will only be able to legally enter into a contract for a maximum of one year plus 364 days, and will be subject to less predictable expense increases beyond two years.

Voting will be conducted in-person through the use of paper ballots.

General Support - Administration		
In Dollars	2021-22 Adopted Budget	2022-23 Proposed Budget
Board of Education	\$60,449	\$59,613
Central Administration	\$336,122	\$323,084
Finance	\$350,137	\$374,416
Legal/Public Information	\$69,417	\$106,038
Operation & Maintenance Central Service	\$588,614	\$567,760
Insurance, BOCES Admin, Capital Expenses	\$190,218	\$193,578
Total General Support	\$1,594,957	\$1,624,489
Instructional Budget		
Area	2021-22 Budget	2022-23 Budget
Administration and Improvement	\$385,031	\$363,705
Instruction-Teaching	\$5,450,207	\$5,734,830
Instructional Media	\$282,788	\$289,062
Pupil Services & Activities	\$423,896	\$417,059
Total Instructional Budget	\$6,541,922	\$6,804,656
Pupil Transportation		
District Transportation	2021-22 Budget \$811,656	2022-23 Budget \$905,840
Undistributed		
Items	2021-22 Budget	2022-23 Budget
Employee Benefits	\$2,132,465	\$2,411,571
Debt Service	\$556,201	\$552,401
Interfund Transfers	\$55,285	\$65,285
Total Undistributed	\$2,743,951	\$3,029,257
Total Budget	\$11,692,487	\$12,364,242
Budget to Budget Increase	2.83%	5.75%

2022-2023 PROPOSED BUDGET COMPONENTS					
WHERE THE MONEY GOES					
Instruction and Services to Children: \$6,804,656					
55 percent of the overall budget supports teaching and learning. This is by far the largest portion of the school's budget.					
Undistributed Costs: \$3,029,257					
This category includes employee benefits and debt service. Employee benefits and debt service together represent 25% of the total anticipated expenditures for the 2022-2023 school year.					
General Support: \$1,624,489					
This area supports the Board of Education, District Clerk, Central Office Personnel, and day-to-day operations and maintenance of the district facilities.					
Pupil Transportation: \$905,840					
This represents the cost of in-district and contracted transportation along with legally required transportation to out-of-district special education and private school locations.					
Estimated Revenue Information					
Source	2021-22 Budget	2022-23 Budget Projected			
State Aid	\$975,963	\$916,709			
Other Revenue, Fund Balance, Interest	\$979,061	\$816,324			
Total State Aid & Other	\$1,955,024	\$1,733,033			
Real Property Tax Levy	\$9,737,463	\$10,631,209			
Total Revenue	\$11,692,487	\$12,364,242			
WHERE THE MONEY COMES FROM					
Garrison Tax Payers and STAR: \$10,631,209					
Property taxes represent 86% of the budget revenue.					
State Aid: \$916,709					
Foundation aid, transportation aid, special education aid, textbook aid, BOCES aid, building aid, and high tax aid are included in the State Aid received by the school district representing 8% of the district's income.					
Investment Interest: \$9,000					
The district invests funds from all sources to maximize interest earnings.					
Appropriated from Fund Balance and Reserves: \$608,937					
Savings from prior year budgets.					
Other Revenue Sources: \$198,387					
Other sources of revenue include refunds of expenses of prior years, gifts and donations, and for 2022, the estimated Clean Heat Rebate.					
Estimated Tax Rates					
The chart below demonstrates the change in tax rates since the 2018-2019 school year.					
Town	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Estimated
Philipstown	\$20.81	\$21.10	\$21.51	\$21.86	\$23.87
Putnam Valley	\$9.77	\$9.69	\$9.60	\$9.75	\$10.64

Expenditures

- Instruction 55%
- Pupil Transportation 7.3%
- Debt Service 5%
- Employee Benefits 19.5%
- Facilities 4.6%
- General Support 8.5%

WHAT IS A PROPERTY TAX CAP OVERRIDE?

The tax cap, which was implemented for all NYS school districts in 2012, limits annual tax levy increases to the lesser of the rate of inflation or 2%. School districts may override the cap with 60% voter approval of their budget.

WHY NOT COVER THE OVERAGES WITH THE FUND BALANCE?

While some of the 2022-23 budget expenses could be covered by fund balance, Garrison would be left in an extremely precarious position financially and would likely need an override higher than 9.18% in 2023-24.

- Use of fund balance to close the budget gap does not address the district's fundamental revenue shortfall issue
- District will likely have a lower bond rating and pay higher interest rates on capital project loan consolidation
- District will have limited ability to react to emergencies, such as a future pandemic or facility issues such as a roofing emergency

WHY A 9.18% OVERRIDE?

This level of funding is necessary to avoid eliminating teaching positions and making other programmatic cuts that will negatively impact the fundamental tenets of The Garrison School experience. Asking for a lower tax levy increase will likely require another budget override within the next two years. The Board of Education is focused on addressing this issue today and not delaying it to the future.

Revenues

- Garrison Taxpayers and STAR 86%
- State Aid 7.4%
- Investment Interest and Other Revenue 1.7%
- Appropriated Fund Balance 4.9%

Budget in Three Components

- Admin 11.8%
- Program 79.1%
- Capital 9.1%

GARRISON UNION FREE SCHOOL DISTRICT BUDGET NOTICE			
OVERALL BUDGET PROPOSAL	Budget Adopted for the 2021-2022 School Year	Budget Proposed for the 2022-2023 School Year	Contingency Budget for the 2022-2023 School Year
Total Budgeted Amount, Not Including Separate Propositions	\$11,692,487	\$12,364,242	\$11,407,692
Increase/Decrease for the 2022-2023 School Year		\$671,755	-\$284,795
Percentage Increase/Decrease in Proposed Budget		5.75%	-2.44%
Change in the Consumer Price Index		4.7%	
A. Proposed Levy to Support the Total Budget Amount	\$9,737,463	\$10,631,209	
B. Levy to Support Library Debt, if Applicable			
C. Levy for Non-Excludable Propositions, if Applicable			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
E. Total Proposed School Year Tax Levy (A+B+C-D)	\$9,737,463	\$10,631,209	\$9,737,436
F. Total Permissible Exclusions	\$608,332	\$586,991	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$9,129,131	\$9,360,381	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E-B-F+D)	\$9,129,131	\$10,044,218	
I. Difference: G-H (Negative Value Requires 60.0% Voter Approval)	\$0	-\$683,837	
Administrative Component	\$1,417,355	\$1,455,084	\$1,377,584
Program Component	\$9,111,012	\$9,778,362	\$8,899,312
Capital Component	\$1,164,119	\$1,130,796	\$1,130,796
Statement of assumptions made in projecting a contingency budget for the 2022-2023 school year, should the proposed budget be defeated, pursuant to Section 2023 of the Education Law: Equipment not used to ensure health, safety, or the continuation of special education services would be eliminated in the event of a contingency budget. Reduction of staff would be required in the event of a contingency budget. The use of facilities by outside groups would be eliminated in the event of a contingency budget.			
Estimated Basic STAR Exemption Savings ¹			\$453
The annual budget vote for the fiscal year 2022-23 by the qualified voters of the Garrison Union Free School District, Putnam County, New York, will be held at the Garrison School Gymnasium in said district on Tuesday, May 17, 2022 between the hours of 7:00am and 9:00pm, prevailing time in the Garrison School, at which time the polls will be opened to vote by voting ballot.			
1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.			

