

# COMPASS

## Proposed Budget Focuses on Student Programs AND IS TAX LEVY CAP-COMPLIANT

In our commitment to educational excellence, the North Salem Board of Education has adopted its 2023-24 proposed budget, totaling \$49,332,136. In doing so, we are proud to present to the community a fiscally responsible, cap-compliant spending plan designed to fulfill our mission to encourage our students to become critical and creative thinkers.

In forming this year's proposed budget, we prioritized several key areas: maintaining low class sizes, sustaining the district's focus on learning readiness, continuing our mental health initiatives and providing safe transportation. The budget also includes new school safety and security initiatives, a multitude of technology upgrades and our ongoing commitment to facility upgrades.

Community members will also be asked to vote on a second proposition, which provides funding for districtwide safety and security upgrades and additions in the amount of \$3,950,000. Elements that comprise the scope of work for these upgrades are: security systems (cameras & access control), window fortification, site deterrents, (bollards, landscape and other security measures), and perimeter doors (combination of

complete replacement and refurbishment of others). If this proposition is approved, there will be a tax levy increase of 0.53%.

On Tuesday, May 16, the North Salem community is invited to vote on the proposed \$49,332,136 spending plan. It represents a 2.57% increase in the tax levy, which complies with the New York State tax levy cap for the district.

For more information on the 2023-24 proposed budget, please visit the district website at [www.northsalemsschools.org](http://www.northsalemsschools.org). Send questions and comments to Superintendent of Schools Dr. Kenneth Freeston at [kfreeston@northsalemsschools.org](mailto:kfreeston@northsalemsschools.org).



***Our Mission: Engage students to continuously learn, question, define and solve problems through critical and creative thinking.***

Polls will be open on Tuesday, May 16, from 7 a.m.-9 p.m. at the Pequenaconck Elementary School gym.

Sincerely,  
The North Salem Board of Education

## BUDGET HIGHLIGHTS:

- The proposed 2023-24 budget represents a tax levy increase of 2.57%, which is below the New York State allowable tax levy cap.
- The budget continues to focus on safety and security initiatives.
- The budget maintains all current programs and services.
- The budget continues to focus on mental health initiatives.
- The budget preserves all current class size guidelines.

# PROPOSED THREE-PART BUDGET 2023-24

	2022-23 ADOPTED BUDGET	2023-24 PROPOSED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
<b>ADMINISTRATION</b>				
Board of Education/District Meeting	\$74,698	\$75,664	\$966	1.29%
Central Administration	370,503	353,291	(17,212)	-4.65%
Finance/Auditing	743,864	728,997	(14,867)	-2.00%
Legal	150,000	165,000	15,000	10.00%
Human Resources/Public Information and Services	159,620	186,684	27,064	16.96%
Unallocated Insurance	191,100	204,050	12,950	6.78%
BOCES Administrative	247,068	251,138	4,070	1.65%
BOCES Capital Expenses	29,397	31,997	2,600	8.84%
Curriculum Development and Supervision	522,537	499,260	(23,277)	-4.45%
Supervision – Regular School	1,321,100	1,303,468	(17,632)	-1.33%
Employee Benefits	1,202,181	1,197,067	(5,114)	-0.43%
<b>TOTAL ADMINISTRATION</b>	<b>\$5,012,068</b>	<b>\$4,996,616</b>	<b>(\$15,452)</b>	<b>-0.31%</b>
<b>CAPITAL</b>				
Operation of Plant	\$2,072,960	\$2,276,111	\$203,151	9.80%
Maintenance of Plant	919,291	992,754	73,463	7.99%
Judgments and Claims	9,457	6,755	(2,702)	-28.57%
Security Supplies	315,186	583,696	268,510	85.19%
Purchase of Buses	182,452	195,000	12,548	6.88%
Employee Benefits	1,023,589	981,466	(42,123)	-4.12%
Serial Bonds	1,023,758	1,962,006	938,248	91.65%
Bond Anticipation Note	848,721	-	(848,721)	-100%
Leases	-	67,250	67,250	-
<b>TOTAL CAPITAL</b>	<b>\$6,395,414</b>	<b>\$7,065,038</b>	<b>\$669,624</b>	<b>10.47%</b>
<b>PROGRAM</b>				
Teaching – Regular School	\$12,727,627	\$13,361,407	\$633,780	4.98%
Program for Students with Disabilities	8,101,053	7,908,266	(192,787)	-2.38%
Occupational Education	262,590	206,677	(55,913)	-21.29%
School Library and Audiovisual	424,604	436,868	12,264	2.89%
Computer-Assisted Instruction	1,030,638	1,125,747	95,109	9.23%
School Counseling	747,673	792,627	44,954	6.01%
Health Services – Regular School	314,418	308,793	(5,625)	-1.79%
Psychological Services – Regular School	508,132	537,981	29,849	5.87%
Co-curricular Activities – Regular School	224,858	237,358	12,500	5.56%
Interscholastic Athletics – Regular School	737,157	746,327	9,170	1.24%
District Transportation	2,218,544	2,256,424	37,880	1.71%
Garage Building	16,500	23,200	6,700	40.61%
Contract Transportation	29,000	29,000	-	0%
Employee Benefits	9,045,442	9,234,807	189,365	2.09%
Transfer to Special Aid Fund	65,000	65,000	-	0%
<b>TOTAL PROGRAM</b>	<b>\$36,453,236</b>	<b>\$37,270,482</b>	<b>\$817,246</b>	<b>2.24%</b>
<b>Grand Total</b>	<b>\$47,860,718</b>	<b>\$49,332,136</b>	<b>\$1,471,418</b>	<b>3.07%</b>
<b>BUDGET COMPONENT SUMMARY</b>				
	2022-23 ADOPTED BUDGET	2022-23 % OF BUDGET	2023-24 PROPOSED BUDGET	2023-24 % OF BUDGET
Administration	\$5,012,068	10.47%	\$4,996,616	10.13%
Capital	6,395,414	13.36%	7,065,038	14.32%
Program	36,453,236	76.17%	37,270,482	75.55%
<b>Grand Total</b>	<b>\$47,860,718</b>	<b>100.00%</b>	<b>\$49,332,136</b>	<b>100.00%</b>
<b>ESTIMATED REVENUE</b>				
	2022-23 ADOPTED BUDGET	2023-24 PROPOSED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Westchester County Sales Tax	\$550,000	\$550,000	\$0	0.00%
Miscellaneous Revenue	391,054	391,054	0	0.00%
Tuition	752,474	752,474	0	0.00%
Basic Formula Aid – General Aid	3,583,004	3,997,744	414,740	11.58%
Unemployment Benefit Reserve	5,000	5,000	0	0.00%
Interfund Transfer from Debt Service	25,000	25,000	0	0.00%
Employees' Retirement Reserve	450,000	450,000	0	0.00%
Teachers' Retirement Reserve	217,920	217,920	0	0.00%
Appropriated Fund Balance	825,000	825,000	0	0.00%
<b>Total All Other Revenues</b>	<b>\$6,799,452</b>	<b>\$7,214,192</b>	<b>\$414,740</b>	<b>6.10%</b>
Property Tax Levy	41,061,266	42,117,944	1,056,678	2.57%
<b>Grand Total</b>	<b>\$47,860,718</b>	<b>\$49,332,136</b>	<b>\$1,471,418</b>	<b>3.07%</b>

# Your Investment Paying Off...

- 93% of graduates attending college.
- 100% of graduates earned Regents Diplomas.
- 27% of graduates earned Regents Diplomas with Honors.
- 324 Advanced Placement exams were administered in May 2022.
- 1 National Merit Scholarship Winner.
- 7 Seal of Biliteracy Scholars.
- 35 Civics Seal Scholars.
- 7 College Board National Recognition Program Scholars.
- 34 seniors earned AP Scholar Awards.
- North Salem Central School District is ranked 8th best school in Westchester County by Westchester Magazine.
- Awarded a gold medal in U.S. News & World Report's "Best High School" national ranking.
- 1 Section One championship athletic team.
- 4 League championship athletic teams.
- 60% participation rate in the athletic program.
- 49% participation rate in co-curricular special programs.
- 10 New York State Public High School Athletic Association Scholar-Athlete Teams.
- 56% of students volunteer 30 hours or more of community service each year, demonstrating real-life application of problem-solving skills.
- Our students apply critical and creative problem-solving skills through course-specific, problem-solving tasks incorporated into every grade.
- Our students continue to develop critical and creative thinking skills, which are central to our district's mission, through day-to-day learning and benchmark learning experiences like the 4Cs writing project. We are

focused on growing our students' skills and dispositions through Habits of Mind and Visible Thinking Routines. These are taught across all grades and departments.

- High school seniors participate in the O.P.T.I.O.N.S. internship program, solving authentic problems in fields such as business, medicine and education by using critical and creative thinking skills. Seniors present their work to the community at a senior exhibition.
- Connecting students with experts in their fields takes shape through our annual author visits. These individuals inspire our children to read, write, create and collaborate. Through virtual author visits sponsored by the PQ PTO, students were able to learn with established authors such as Natalie Kinsey-Warnock, Helen Lester, Peter Reynolds, Darren Sardelli, Ted Scheu, Charles R. Smith, Lauren Tarshis and Bill Thomson.
- Our teachers and students worked closely with the Center for Environmental Education and participated in engaging science lessons. Our students explored topics such as the tropical rainforest; nature's engineers – insects; and erosion – changing the face of our planet.
- This year at PQ, our Spanish program continued K-5. Students are learning to speak Spanish while also studying the cultures of Spanish-speaking countries around the world. This

program helps children develop a global perspective of the world around them.

- Our grade 3-5 students have the opportunity to participate in Genius Hour. This experience allows our students to create, explore and engage in critical thinking projects.
- PQ continues to offer the Free Little Library in the front of the school, supporting our students and the community with free books to read and exchange.
- We are accredited by the University of the State of New York and by the Middle States Association of Colleges and Schools and have received the prestigious "Schools to Watch" designation.
- The district is a member of EdLeader21 and the Tri-State Consortium, both of which promote 21st century learning and provide professional development for high-performing schools.
- North Salem educators present at national and regional consortium conferences on how our students are learning to integrate critical and creative thinking, collaboration, communication and digital learning into problem-solving.
- **The profile of a North Salem graduate as a problem-solver outlines the aspirations of graduates as critical and creative thinkers, collaborators, communicators, citizens and continuously improving learners.**

## Budget Increases: A 5-Year Perspective

2019-20	2.31%
2020-21	2.50%
2021-22	2.11%
2022-23	4.24%
2023-24	3.07%
Average:	2.85%

## Tax Levy Trends: A 5-Year Perspective

2019-20	1.65%
2020-21	2.20%
2021-22	1.26%
2022-23	2.07%
2023-24	2.57%
Average:	1.95%



# Protecting the Community's Investment

## Proposition 2: Districtwide Safety & Security Upgrades

On May 16, voters will be asked to vote on a second proposition regarding districtwide safety and security upgrades and additions. Items included in the project are:

- Window fortification
- Site deterrents
- Door and door hardware replacement
- Building and door access controls
- Security cameras

### What is the cost to taxpayers for this project?

The total cost of these purchases is estimated to be \$3,950,000. If this proposition is approved, there will be a tax levy increase of 0.53%. For example, the average annual cost to taxpayers with a home value of \$500,000 would be as follows: Senior/STAR \$54/year; With STAR primary residence \$59/year; No STAR/non-primary residence \$63/year.

### Why should North Salem invest in districtwide safety and security upgrades and additions?

Safe schools promote the protection of all students. When a student feels safe in their environment, they tend to have better emotional health, a greater sense of trust, and feel a deeper connection with their school and their peers.

### Voter Information

This proposition, to secure funding for districtwide safety and security upgrades and additions will appear as Proposition No. 2 on the School District Annual Budget ballot on May 16. Voting will take place at the same time as the school budget vote on Tuesday, May 16, at Pequenakonck Elementary School, 7 a.m.-9 p.m.



2022 Proposition 2 Complete



2021 Proposition 2 Complete





# Questions and Answers

**Q: How is the Board able to present a budget below the New York State tax levy cap?**

A: The Board and administration have made a concerted effort over the past several years to limit expenses and seek cost savings where possible. This careful planning has allowed the Board to present a budget that does not exceed New York State's maximum allowable tax levy cap. Factors instrumental in holding expenses to a minimum include savings from retirements, additional state aid and growing revenue from the STEP program, which provides special education services to other districts.

**Q: What does the proposed tax levy increase of 2.57% mean for my taxes?**

A: An overall tax levy increase of 2.57% means that we will collect \$1,056,678 more from the whole district than was collected last year. It does not mean your tax bill will increase by 2.57% in 2023-24. How the tax levy affects the amount of your tax is a product of many factors, including your town's portion of the tax levy, the equalization rates, changes in assessments to your property and others', changes in property tax exemptions within your town, tax certioraris and small claim assessment reviews. Your tax assessor is the professional best able to explain the impact on your tax bill. These officials have information that is not available to the NSCSD. Nevertheless, our commitment to meeting the tax levy cap illustrates our desire to exert as little upward pressure on your tax as possible. Please remember that tax rates are not

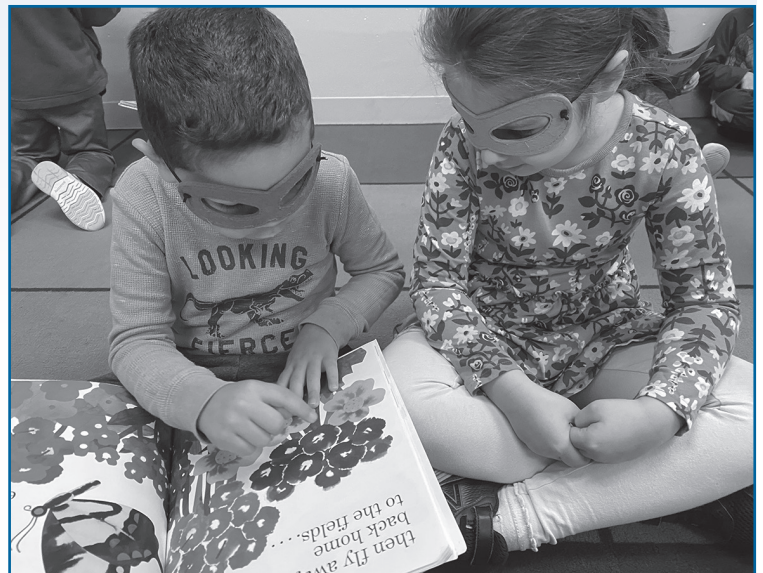
the same as tax bills and are often poor barometers of the actual tax due. Put another way, the only item controlled by the district is the total amount of taxes we seek from the community.

**Q: What happens if the community does not approve the proposed budget on May 16?**

A: If the proposed budget is defeated on May 16, New York State law allows the district to present the same budget or a revised budget for one more vote, or go directly to a contingency budget. If a second proposed budget is defeated, the district must, by law, adopt a contingency budget, which would limit the tax levy to that of the current school year. A contingency budget would not have funding for equipment purchases, certain repairs and community use of the facilities unless the district expenses are fully reimbursed. Areas of the budget such as class size, safety personnel, athletics and other important extracurricular activities would be most vulnerable to cuts or elimination. If necessary, the actual budget reductions would be made by administration and the Board of Education pursuant to Education Law.

**Q: What were the Board's priorities in developing the proposed budget for 2023-24?**

A: When preparing the spending plan for 2023-24, the Board had several priorities guiding the planning process, including maintaining low class size, mental health and social well-being, and safety, security and facilities planning.



North Salem Central School District  
230 June Road  
North Salem, NY 10560

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Brewster, NY 10509

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# School Budget Vote and Trustee Election

The 2023-24 school budget vote and trustee election will be held on  
Tuesday, May 16, from 7 a.m.-9 p.m. at  
Pequenakonck Elementary School gym.

## Voter Information

To be eligible to vote, you must:

- Be a citizen of the United States.
- Be at least 18 years old by May 16 (the date of the election).
- Be a resident of the school district for at least 30 days prior to May 16.
- Not be in jail or on parole for a felony conviction.
- Not claim the right to vote elsewhere.
- Be registered with either the school district's board of registration or with your appropriate county Board of Elections. If you previously registered to vote but have not voted in either a school district or general election in the last four years, you must reregister to vote.

You may register at the office of the district clerk in the district administration offices, 230 June Road, during the office hours of 8 a.m. to 4 p.m. You may also contact the district clerk to schedule an appointment. The last day to register to vote is Thursday, May 11.

## School Trustee Election

There are a total of two trustee seats to be filled for a three-year term ending June 30, 2026.

## Absentee Ballot Applications

The application for absentee ballots may be obtained from the district website under "Board of Education," or by calling

the district clerk at 914-669-5414, ext. 1011. The completed application must be received by the district clerk at least seven days prior to the annual school district election if the ballot is to be mailed to the voter. Applications received after May 11 may not be mailed, but they may be picked up at the district clerk's office until May 15. The district clerk must receive absentee ballots by 5 p.m. on Tuesday, May 16.

## Budget Information

For more details on the proposed budget, please access our website, [www.northsalemsschools.org](http://www.northsalemsschools.org). Copies of the complete proposed 2023-24 budget are available for review in the district office and online.

If you have any questions about the budget, please call the Superintendent of Schools, Dr. Kenneth Freeston, at 914-669-5414, ext. 1011, or check the website, [www.northsalemsschools.org](http://www.northsalemsschools.org).



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