

# COMPASS

## Proposed Budget Focuses on Core Programs

### AND IS TAX LEVY CAP-COMPLIANT

The North Salem Board of Education has adopted its 2024-2025 proposed budget, totaling \$50,536,389. We are proud to have crafted a fiscally responsible spending plan that empowers our core programs, fulfills our mission and supports our commitment to educational excellence.

Throughout the process of forming this year's budget, we prioritized several key areas, including maintaining low class sizes, supporting a rigorous academic program, continuing our mental health and social-emotional well-being initiatives, and focusing on innovation that is not dependent on levy growth. We have also increased our investment in safety and security and initiated a multi-year facility master plan.

The budget invests in universal behavior supports throughout the district, a new Wit and Wisdom literacy curriculum at PQ, a new entrepreneurship curriculum at the middle school, as well as a variety of educational opportunities at the high school, which include a new course in computer science. Our plans also include a 32-seat Pre-K program funded entirely by state aid.

We will complete our expansion of the Structured Teaching Educational Program (STEP), which is a special class program providing students with a positive, structured learning environment. The academic, functional and social skills curriculum meets the specific needs, learning styles, abilities and goals of participating students. In this newest phase, our oldest students will practice job readiness skills in the classroom environment in preparation for community-based work as part of the day. This program supports itself via grants and tuition from out-of-district students. Construction costs for the new STEP learning space are supported

by a generous grant from State Senator Peter Harckham.

We also support a vibrant sports program that includes 52 teams covering 18 sports and over 150 students who have been designated as scholar-athletes this past year. We have instituted a unified bowling and a unified basketball team, as well, which allows our special education students to participate in team sports.

On Tuesday, May 21, the North Salem community is invited to vote on the proposed \$50,536,389 spending plan. It represents a 2.90% increase in the tax levy, which complies with the New York State tax levy cap for the district.

In addition to the proposed budget, community members will be asked to cast their ballots on two additional propositions to upgrade the water system at Pequenakonck Elementary School in the amount of \$715,000, and to authorize the purchase of student transport vehicles and a mower in the amount of \$513,016.

For more information on the 2024-2025 proposed budget, please visit the district website at



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

[www.northsalemsschools.org](http://www.northsalemsschools.org). You may engage in the discussion by sending your questions and comments to Superintendent of Schools Dr. Duncan Wilson at [dwilson@northsalemsschools.org](mailto:dwilson@northsalemsschools.org).

Polls will be open on Tuesday, May 21, from 7 a.m.-9 p.m. at the Pequenakonck Elementary School gym.

Sincerely,  
The North Salem Board of Education

## BUDGET HIGHLIGHTS:

- The proposed 2024-2025 budget represents a tax levy increase of 2.90%, which is at 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 2024-2025

	2023-2024 ADOPTED BUDGET	2024-2025 PROPOSED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
<b>ADMINISTRATION</b>				
Board of Education/District Meeting	\$75,664	\$80,513	\$4,849	6.41%
Central Administration	\$353,291	\$365,827	\$12,536	3.55%
Finance/Auditing	\$728,997	\$717,686	(\$11,311)	-1.55%
Legal	\$165,000	\$188,569	\$23,569	14.28%
Human Resources/Public Information and Services	\$186,684	\$196,785	\$10,101	5.41%
Unallocated Insurance	\$204,050	\$204,050	-	0.00%
BOCES Administrative	\$251,138	\$256,202	\$5,064	2.02%
BOCES Capital Expenses	\$31,997	\$35,917	\$3,920	12.25%
Curriculum Development and Supervision	\$499,260	\$593,646	\$94,386	18.91%
Supervision – Regular School	\$1,303,468	\$1,334,966	\$31,498	2.42%
Employee Benefits	\$1,197,067	\$1,163,675	(\$33,392)	-2.79%
<b>TOTAL ADMINISTRATION</b>	<b>\$4,996,616</b>	<b>\$5,137,836</b>	<b>\$141,220</b>	<b>2.83%</b>
<b>CAPITAL</b>				
Operation of Plant	\$2,276,111	\$2,328,251	\$52,140	2.29%
Maintenance of Plant	\$992,754	\$976,343	(\$16,411)	-1.65%
Judgments and Claims	\$6,755	\$5,404	(\$1,351)	-20.00%
Security Supplies	\$583,696	\$601,742	\$18,046	3.09%
Purchase of Buses	\$195,000	-	(\$195,000)	-100.00%
Employee Benefits	\$981,466	\$735,326	(\$246,140)	-25.08%
Serial Bonds	\$1,962,006	\$1,535,512	(\$426,494)	-21.74%
Bond Anticipation Note	-	\$647,017	\$647,017	N/A
Installment Purchase Debt and Leases	\$67,250	\$132,524	\$65,274	97.06%
<b>TOTAL CAPITAL</b>	<b>\$7,065,038</b>	<b>\$6,962,119</b>	<b>(\$102,919)</b>	<b>-1.46%</b>
<b>PROGRAM</b>				
Teaching – Regular School	\$13,361,406	\$12,998,043	(\$363,363)	-2.72%
Program for Students with Disabilities	\$7,908,266	\$8,480,848	\$572,582	7.24%
Occupational Education	\$206,677	\$208,142	\$1,465	0.71%
School Library and Audiovisual	\$436,868	\$456,777	\$19,909	4.56%
Computer-Assisted Instruction	\$1,125,748	\$1,020,431	(\$105,317)	-9.36%
School Counseling	\$792,627	\$821,955	\$29,328	3.70%
Health Services – Regular School	\$308,793	\$318,599	\$9,806	3.18%
Psychological Services – Regular School	\$537,981	\$568,608	\$30,627	5.69%
Co-curricular Activities – Regular School	\$237,358	\$223,603	(\$13,755)	-5.80%
Interscholastic Athletics – Regular School	\$746,327	\$843,200	\$96,873	12.98%
District Transportation	\$2,256,424	\$2,315,636	\$59,212	2.62%
Garage Building	\$23,200	\$23,200	-	0.00%
Contract Transportation	\$29,000	\$29,000	-	0.00%
Employee Benefits	\$9,234,807	\$10,025,728	\$790,921	8.56%
Transfer to Special Aid Fund	\$65,000	\$102,664	\$37,664	57.94%
<b>TOTAL PROGRAM</b>	<b>\$37,270,482</b>	<b>\$38,436,434</b>	<b>\$1,165,952</b>	<b>3.13%</b>
<b>Grand Total</b>	<b>\$49,332,136</b>	<b>\$50,536,389</b>	<b>\$1,204,253</b>	<b>2.44%</b>
<b>BUDGET COMPONENT SUMMARY</b>				
	2023-2024 ADOPTED BUDGET	2023-2024 % OF BUDGET	2024-2025 PROPOSED BUDGET	2024-2025 % OF BUDGET
Administration	\$4,996,616	10.13%	\$5,137,836	10.16%
Capital	\$7,065,038	14.32%	\$6,962,119	13.78%
Program	\$37,270,482	75.55%	\$38,436,434	76.06%
<b>Grand Total</b>	<b>\$49,332,136</b>	<b>100.00%</b>	<b>\$50,536,389</b>	<b>100.00%</b>
<b>ESTIMATED REVENUE</b>				
	2023-2024 ADOPTED BUDGET	2024-2025 PROPOSED BUDGET	DOLLAR CHANGE	PERCENT CHANGE
Westchester County Sales Tax	\$550,000	\$575,000	\$25,000	4.55%
Miscellaneous Revenue	\$391,054	\$279,157	(\$111,897)	-28.61%
Tuition	\$752,474	\$1,200,000	\$447,526	59.47%
Basic Formula Aid – General Aid	\$3,997,744	\$3,726,228	(\$271,516)	-6.79%
Unemployment Benefit Reserve	\$5,000	-	(\$5,000)	-100.00%
Interfund Transfer from Debt Service	\$25,000	\$125,000	\$100,000	400.00%
Employees' Retirement Reserve	\$450,000	\$350,000	(\$100,000)	-22.22%
Teachers' Retirement Reserve	\$217,920	\$215,000	(\$2,920)	1.34%
Appropriated Fund Balance	\$825,000	\$725,000	(\$100,000)	-12.12%
<b>Total All Other Revenues</b>	<b>\$7,214,192</b>	<b>\$7,195,385</b>	<b>(\$18,807)</b>	<b>-0.26%</b>
Property Tax Levy	\$42,117,944	\$43,341,004	\$1,223,060	2.90%
<b>Grand Total</b>	<b>\$49,332,136</b>	<b>\$50,536,389</b>	<b>\$1,204,253</b>	<b>2.44%</b>

# Your Investment Paying Off...

- 98% of graduates attending college.
- 99% of graduates earned Regents Diplomas.
- 65% of graduates earned Regents Diplomas with Honors.
- 332 Advanced Placement exams were administered in May 2023.
- 2 National Merit Scholarship Winners.
- 7 Seal of Biliteracy Scholars.
- 76 Civics Seal Scholars.
- 5 College Board National Recognition Program Scholars.
- 45 seniors earned AP Scholar Awards.
- 7 All-Section athletes.
- 3 League championship athletic teams.
- 60% participation rate in the athletic program.
- 67% participation rate in co-curricular special programs.
- 14 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 that includes developing their computational thinking skills across all academic disciplines. We are also 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.

- 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.

- At PQ, we are expanding on our offerings for students and nearly doubling our budget for student activities in the 2024-2025 school year. The district is preparing for a later school start time to accommodate families and clubs meeting in the morning.

- We are implementing a new K-5 English Language Arts curriculum, Wit & Wisdom, at PQ for the 2024-2025 school year. This new curriculum is supported by the budget with training for teachers, materials for core instruction and supplement materials for support.

- For the first time, we will offer a STEAM course for all students at PQ. This shift ensures equity and access for all students and enhances the existing offerings. This course will focus heavily on the hands-on activities prescribed by the Science-21 curriculum while also incorporating engineering projects that were typically reserved for the gifted and talented program and Genius Hour. The STEAM course will also incorporate agricultural projects to enhance the existing work being done with the PQ chickens and the garden. The PQ family is excited to develop and curate a course to meet the growing needs of our students.

- At PQ, we have a focus on maintaining small class sizes based on projected enrollment, continued support for

enrichment activities and all existing programs, including fine and practical arts and social-emotional learning. We also strive for ongoing professional development, curriculum development and implementation for our faculty.

- The district is a partner with Digital Promise and the Tri-State Consortium, both of which promote 21st century learning and provide professional development for K-12 educators at 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. Most recently, educators Cynthia Sandler and Jennifer Molloy shared their work with students at the News Literacy Conference in San Antonio, Texas. Teachers Ellen Falk, David Moste and Bill Posch accompanied administrators Julio Vazquez and Duncan Wilson to share practices of computational thinking integration across our disciplines at a conference in Fort Lauderdale, Florida. North Salem educators will be sharing their experiences in integrating AI at a regional Putnam Northern Westchester BOCES Future of Learning session with 13 other school districts.

- 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

2020-21	2.50%
2021-22	2.11%
2022-23	4.24%
2023-24	3.07%
2024-25	2.44%

**Average:** 2.87%

## Tax Levy Trends: A 5-Year Perspective

2020-21	2.20%
2021-22	1.26%
2022-23	2.07%
2023-24	2.57%
2024-25	2.90%

**Average:** 2.20%

# Protecting the Community's Investment

On May 21, voters will be asked to vote on two propositions regarding districtwide transportation equipment purchases and Pequenakonck Elementary School water system upgrades.

## Proposition 2: PQ Water Treatment Plan

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

The total cost is estimated to be \$715,000. If the proposition is approved, it will allow the district to construct water system upgrades at Pequenakonck Elementary School, including plumbing and construction of a new room, along with original furnishings, machinery equipment, apparatus, appurtenances, and incidental improvements and expenses. While the total cost is estimated at \$1,406,162, the district is funding \$691,162 of the project through a capital reserve.

### Why should North Salem invest in water system upgrades at Pequenakonck Elementary School?

Due to significant changes in the Westchester County Board of Health standards, testing revealed the need to significantly expand the scope of the project. We need clean water for all aspects of PQ life – drinking, food preparation, gardens, etc. Approvals took over two years to be finalized and included multiple revisions before permits were granted in the fall of 2023. The cost of the project came in more than double the original estimate after a competitive bid process with multiple bidders. The money raised will allow the district to complete the work quickly and start over the summer. Delaying the project risks the potential of increased costs and the expiration of permits and bids.

## Proposition 3: Transportation Equipment

**What is the cost to taxpayers for this project?** If the proposition is approved, it will support the purchase of fleet vehicles, allow modernization of security and communications on all vehicles, and provide labor-saving grounds equipment. The district would purchase student transport vehicles (\$415,016) and a mower (\$98,000) for a total of \$513,016.

**Why should North Salem invest in districtwide transportation purchases?** Delaying this project risks increasing maintenance costs due to an aging fleet, emergency replacement costs, and disrupted or lengthened routes if we can't acquire emergency replacement vehicles quickly. The district has developed a strong long-range management program for all buses and vans that monitors the complete life cycle of vehicles. This purchase will do the same for the vans that are used for short district runs, athletics and out-of-district transportation. It will also allow us to retire our oldest vehicles and vehicles with high mileage. We will invest in modern radios, cameras and GPS for all vehicles, which will greatly enhance our response time and help meet our need for safety and supervision and further enable our administration to support our drivers.

**Voter Information:** The propositions will appear on the School District Annual Budget ballot on May 21. Voting will take place at the same time as the school budget vote on Tuesday, May 21, at Pequenakonck Elementary School, 7 a.m.-9 p.m.



# Questions and Answers

**Q: How is the Board able to present a budget at 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 2.90% mean for my taxes?**

**A:** An overall tax levy increase of 2.90% means that we will collect \$1,223,060 more from the whole district than was collected last year. It does not mean your tax bill will increase by 2.90% in 2024-2025. 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

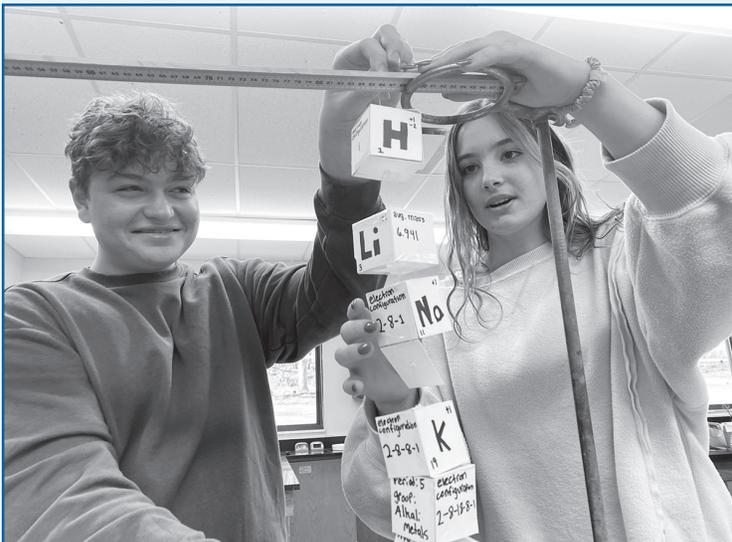
are not the same as tax bills and are often poor barometers of the actual tax due. Put another way, the only item controlled by the district is the total amount of taxes we seek from the community.

**Q: What happens if the community does not approve the proposed budget on May 21?**

**A:** If the proposed budget is defeated on May 21, 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 2024-2025?**

**A:** When preparing the spending plan for 2024-2025, 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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# School Budget Vote and Trustee Election

The 2024-2025 school budget vote and trustee election will be held on  
Tuesday, May 21, from 7 a.m.-9 p.m. in the  
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 21 (the date of the election).
- Be a resident of the school district for at least 30 days prior to May 21.
- 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 16.

## School Trustee Election

There are a total of two trustee seats to be filled for a three-year term ending June 30, 2027.

## Absentee Ballot/Early Vote Applications

The application for absentee/early vote 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 16 may not be mailed, but they may be picked up at the district clerk's office until May 20. The district clerk must receive all ballots by 5 p.m. on Tuesday, May 21.

## 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 2024-2025 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. Duncan Wilson, at 914-669-5414, ext. 1011, or check the website, [www.northsalemsschools.org](http://www.northsalemsschools.org).



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