

A large, two-story brick building with a prominent portico supported by white columns. The building has a central entrance with a set of stairs leading up to it. The sky is clear and blue. The text is overlaid on the top half of the image.

***TUXEDO UNION
FREE SCHOOL
DISTRICT***

**Board of Education
Budget Hearing
May 8, 2018**

Budget Process to Date

- **January, February & March Board Meetings**
 - **Board updated with the progress of administration regarding budget development.**
 - **Initial revenue and expenditure budgets provided.**
- **Budget Workshops**
 - **March 22, 2018 & April 5, 2018**
- **Board Adopted Budget**
 - **Adopted on April 19, 2018**
 - **\$13,181,372 Budget**

General Support 2018-19

Operations & Maintenance

Board of Education

Central Administration

Finance – Auditing, Tax Collection

Legal, Personnel

Special Items - Insurance

Total General Support

\$1,723,382

0.91%

\$15,471

General Support 2018-19

- **Contractual Salary Increases**
- **Line item increase for Non-Instructional Business Admin. Salaries**
- **RFP External Auditor (Extended for 5th year)**
- **No retirements going into 18-19 school year**
- **Reduction in Electricity**
- **Reduction in Water and Sewer**
- **Increase in Boiler and Plumbing Repair**
- **Line item for advertising added in 17-18 was reduced for 18-19**
- **Tightening of Appropriations versus Expenditures throughout**

Instruction 2018-19

Supervision

In-service Training

Teaching Regular School

Special Education

Occupational Education

Instructional Support

Pupil Personnel Services

Total Instruction

\$6,839,232

-0.43%

-\$29,545

Instruction 2018-19

Salaries/Personnel

- **Reduction of 0.80 Instructional FTE**
- **One Teacher Retirement**
 - **Breakage in salary repurposed for purchase of additional/replacement security cameras.**

Textbooks/Supplies

- **Textbooks, library books, software budgeted at state aid reimbursement levels**
- **Almost all supply and contractual codes will remain flat for coming year.**

Program

- **K-12 Stem Integration: create integrated learning environment that is small, personalized & based in rigorous inquiry, applied practice, collaboration, & investigation. Students will engage in project-based challenges & diverse assessments that focus on theoretical & real world applications**

Clubs

- **Drama, Jr. & National Honor Society, Art, Production Team, Odyssey of the Mind, Homework, Engineering, Problem Solving, GGM & HS Student Council, GGM Basketball, Intramural Club, Fitness Club, Art Club & Garden Club**

Sports

- **Modified & Varsity – Soccer, Basketball, Volleyball, Baseball, Softball & Cross Country**
- **Alternative Athletic Program with Chester High School – Varsity Football, Modified A Football, Boys/Girls Basketball and Varsity Wrestling**

Other

- **Projected Out of District Special Education Placements - 21 students**
- **C-Tech Programs Available to 11th & 12th grade students - 8**

Transportation 2018-19

District Operated

Contracted

Total Transportation

\$791,919

-1.18%

-\$9,463

Transportation 2018-19

- **One full-time transportation position vacated and not replaced in 17-18**
- **Less expenses for Alternative Sports Program (Chester) transportation than budgeted**
- **Increase in Contractual Expenses – Radios, Insurance, Tolls, etc.**
- **Increase in Repairs**

Undistributed 2018-19

**Benefits
Debt Service
Inter-fund Transfers**

Total Undistributed

\$3,826,839

-12.32%

-\$537,940

Undistributed 2018-19

Employees Retirement System (ERS)

Teachers Retirement System (TRS)

- ❖ **Payroll Driven**
- ❖ **Rates are set by the State**
- ❖ **Currently ERS-14.9%**
TRS-10.63%

Social Security

- ❖ **Payroll Driven – 7.65%**

Health Insurance & Workers Compensation

❖ **Self Funded – Orange-Ulster Health Plan & Orange-Ulster School Districts Workers' Compensation**

- ❖ **Health Insurance Increase 7%**
- ❖ **Contractual Obligation**
- ❖ **Workers' Compensation – Self Funded**
 - ❖ **Based on payroll and experience rating**

Bonds & Capital Expense

- ❖ **GFB Addition final payment was 10/15/17**
 - ❖ **EPC Bond only debt remaining**
 - ❖ **Reduction to Transfer to Capital**

Adopted 2018-19 Budget

General Support	\$1,723,382
Instructional	\$6,839,232
Transportation	\$ 791,919
Undistributed	<u>\$3,826,839</u>

\$13,181,372

-4.09%

-\$561,477



Three Part Budget

**Program
Administrative
Capital**

3-Part Budget 2018-19

Component Appropriations:

- **Program - \$10,251,786**
 - **In-service training, Teaching-regular school, Special Education, Occupational Education, Library/AV, Technology, Guidance, Health Services, Pupil Personnel Services, Co-curricular activities, Interscholastic sports, Transportation, and the benefits for personnel associated with above.**
- **Administrative - \$1,343,564**
 - **Board of Education, District Clerk, District Meetings, Chief School Admin., Business Administration, Auditing, Treasurer, Tax Collector, Purchasing, Legal, Records Mgmt, Public Information, Curriculum development & supervision, Supervision-regular school, Central printing & mailing, Insurance, and the benefits for personnel associated with above.**
- **Capital - \$1,586,022**
 - **Operations and Maintenance, School bus purchases, Debt service, Inter-fund transfers, Tax Certioraris, and the benefits for personnel associated with above.**

3-Part Budget 2018-19

<u>Func./Obj.</u>	<u>Description</u>	<u>Admin.</u>	<u>Program</u>	<u>Capital</u>
1099	Board of Education	\$17,900.00		
1240	Chief School Officer	\$227,702.00		
1399	Finance	\$257,879.00		
1420	Legal Services	\$2,500.00	\$28,500.00	
1430	Personnel	\$500.00		
1620	Operations			\$830,484.00
1621	Maintenance			\$227,155.00
1670	Printing & Mailing	\$12,600.00		
1998	Special Items	\$118,162.00		
2020	Supervision	\$324,126.00		
2070	In-Service Training		\$7,448.00	
2199	Instruction		\$6,507,658.00	
5510	Dist Transportation		\$791,919.00	
9098	Employee Benefits	\$382,195.00	\$2,916,261.00	\$451,166.00
9898	Debt Service			\$62,217.00
9999	Transfer to Other Funds			\$15,000.00
Totals		\$1,287,720	\$10,308,155	\$1,583,997
% alloc. 18/19		10.19%	77.78%	12.03%
Administrative Ratio 2018/19:			11.59%	
% alloc. 17/18		9.08%	72.65%	18.27%
Administrative Ratio 2017/18			11.11%	

REVENUES 2018-19

	<u>2017/18</u>	<u>2018/19</u>	<u>%Change</u>
State Aid	\$979,434	\$1,010,574	3.18%
Interest and Earnings	\$2,000	\$2,000	0.00%
Tax Penalties/Interest	\$14,000	\$14,000	0.00%
Health Services Other Districts	\$75,000	\$100,000	33.33%
Miscellaneous Revenues	\$75,000	\$75,000	0.00%
Non-Resident Tuition	\$78,380	\$43,000	-45.14%
PILOT Agreements	\$350,940	\$350,602	-0.10%
Appropriated Fund Balance	\$600,000	\$650,000	8.33%
<u>Tax Levy (including STAR)</u>	<u>\$11,568,095</u>	<u>\$10,936,196</u>	<u>-5.46%</u>
Total Estimated Revenue	\$13,742,849	\$13,181,372	-4.09%



***TUXEDO TAX
CAP 2018/19***

-4.16%

The Tax Cap

- *Enacted June 24, 2011 Program bill originated with Governor**
- *Establishes a Tax Levy Limit on all local governments and school districts (excl. NYC). Cap began in the 2012-13 school year**

The Tax Cap

- *Not really a cap, rather sets the % of voter approval necessary to pass the budget**
- *Budget passage needs 50% voter approval if levy is below calculated limit**
- *Levy greater than calculated limit passage requires 60% of the qualified voters present and voting**
- *Tax levy limit calculated by each district and will vary by district**

Maximum Allowable Levy

	<u>2017-18</u>	<u>2018-19</u>
Prior year tax levy	11,450,415	11,568,095
Tax base growth factor	→ x1.0014	→ x1.0000
	11,466,446	11,568,095
Prior year PILOT	+350,940	+353,783
	11,817,386	11,921,878
Prior year exemptions (capital levy, court orders)	-729,049	-708,375
Adjusted Prior Year Levy	11,088,337	11,213,503
Allowable Growth Factor (lesser of CPI or 2%)	→ x 1.0126	→ x1.0200
	11,228,050	11,437,773
PILOTs for coming year	- 350,940	- 350,602
	10,877,110	11,087,171
Available Carryover	+ 0	+0
TAX LEVY LIMIT =	10,877,110	11,087,171
Exemptions(capital levy)	+ 708,375	+0
(ERS/TRS pension costs)	+0	+0
Maximum Allowable Levy	11,585,485	11,087,171
	1.18%	-4.16%

Voter Threshold



**Remain at Tax Levy
Cap or below.....**

**Voter approval of 50%
is required**

**Exceed Tax Levy
Cap.....**

**Voter approval of 60%
is required**

What happens if the budget is not approved by the public?

If the proposed budget is not approved by the required margin:

- * the district may resubmit the original budget or submit a revised budget to the voters on the third Tuesday in June
- OR**
- * adopt a contingency budget that includes equipment limitations, a limit in the administrative component, and limits the tax levy increase to that of the prior year.

If the resubmitted/revised budget proposal is not approved by the required margin:

- * the Board of Education must adopt a contingent budget



***Additional
Propositions***

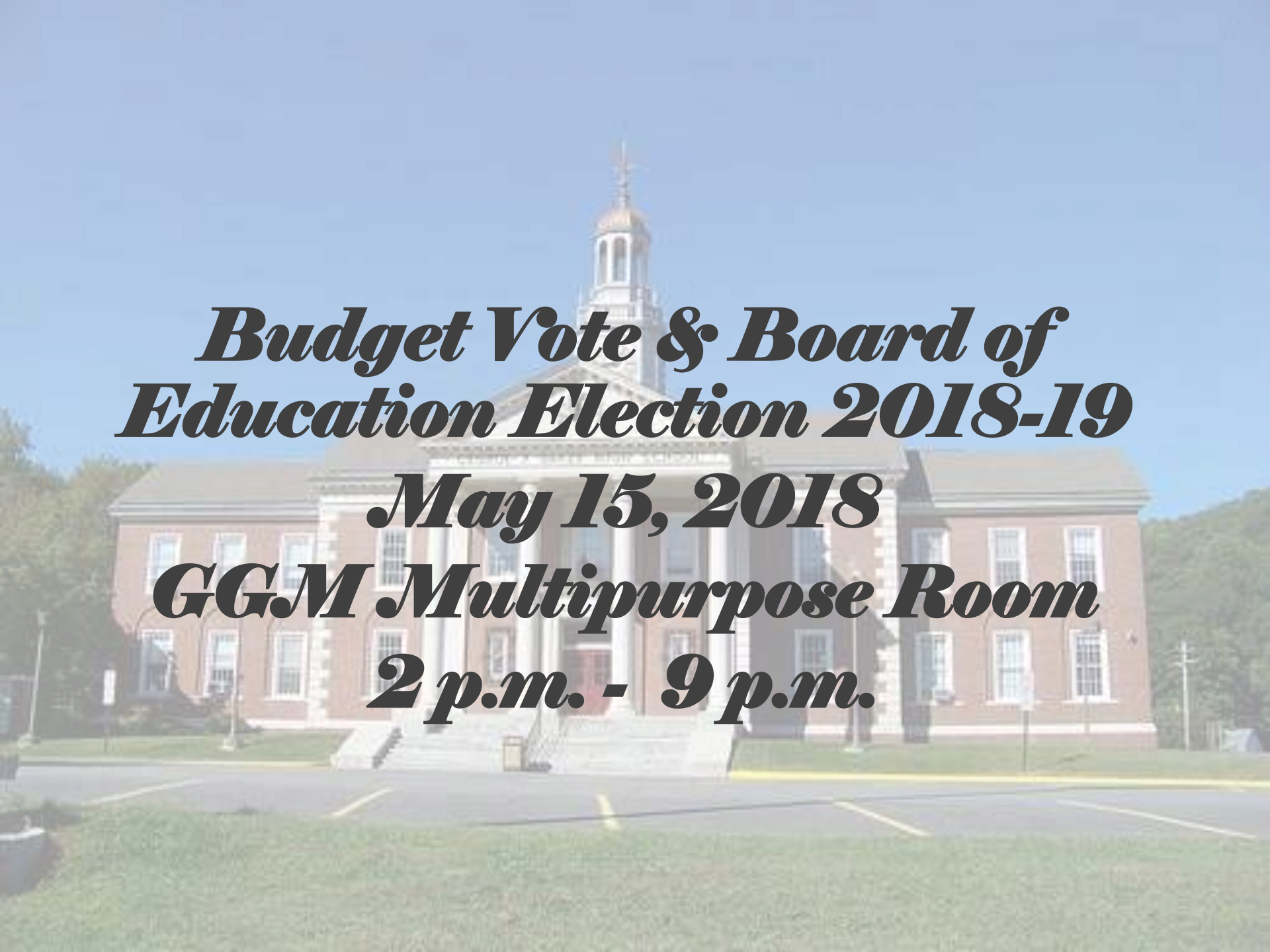
**Establishment and Funding of
Capital Reserve:
\$250,000**

**Funding of Repair Reserve:
\$150,000**

Board of Education Election

Board Seats Available: Three (3)

Candidates: Allyson Arber
Kimberly Breiland
Paul DiPaolo
Mary Elizabeth Vaught
Donna Posta



***Budget Vote & Board of
Education Election 2018-19***

May 15, 2018

GGM Multipurpose Room

2 p.m. - 9 p.m.