

New Paltz Central School District

2014–2015 Budget & Vehicle Replacement Plan

Presented April 2, 2014 by
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Business

Historical Budget Data

2013-2014

REVENUE

Tax Levy \$37,145,000
 State Aid \$12,755,000
 Other \$ 1,160,000
 Fund Bal. \$ 1,190,000

TOTAL \$52,250,000

Budget change: +3.5%
 Tax Levy change: +4.4%

Vehicles included in budget

Tax Levy Limit 4.4%
 (on base budget)

Reductions from rollover
 budget - \$1,660,000

3.1 FTE Staffing Reductions:

Admin - 0.0
 DO - 0.0
 Teachers - 2.1
 Support - 1.0

2012-2013

REVENUE

Tax Levy \$35,570,000
 State Aid \$12,514,000
 Other \$ 1,236,000
 Fund Bal. \$ 1,150,000

TOTAL \$50,470,000

Budget change: -0.02%

Total Tax Levy change: +4.4

Tax levy change breakdown:

Base budget = +3.4%

Vehicle proposition = +1.0%

Tax Levy Limit 3.4%
 (on base budget)

Reductions from rollover
 budget - \$1,930,000

24.5 FTE Staffing

Reductions:

Admin - 0.0
 DO - 2.2
 Teachers - 9.3
 Support -13.0

2011-2012

REVENUE

Tax Levy \$34,060,000
 State Aid \$12,765,000
 Other \$ 1,985,000
 Fund Bal. \$ 1,670,000

TOTAL \$50,480,000

Budget change: +3.4%

Total Tax Levy change: +4.4%

Tax levy change breakdown:

Base budget = +3.7%

Vehicle proposition = +0.7%

Reductions from rollover
 budget - \$2,720,000

19.1 FTE Staffing

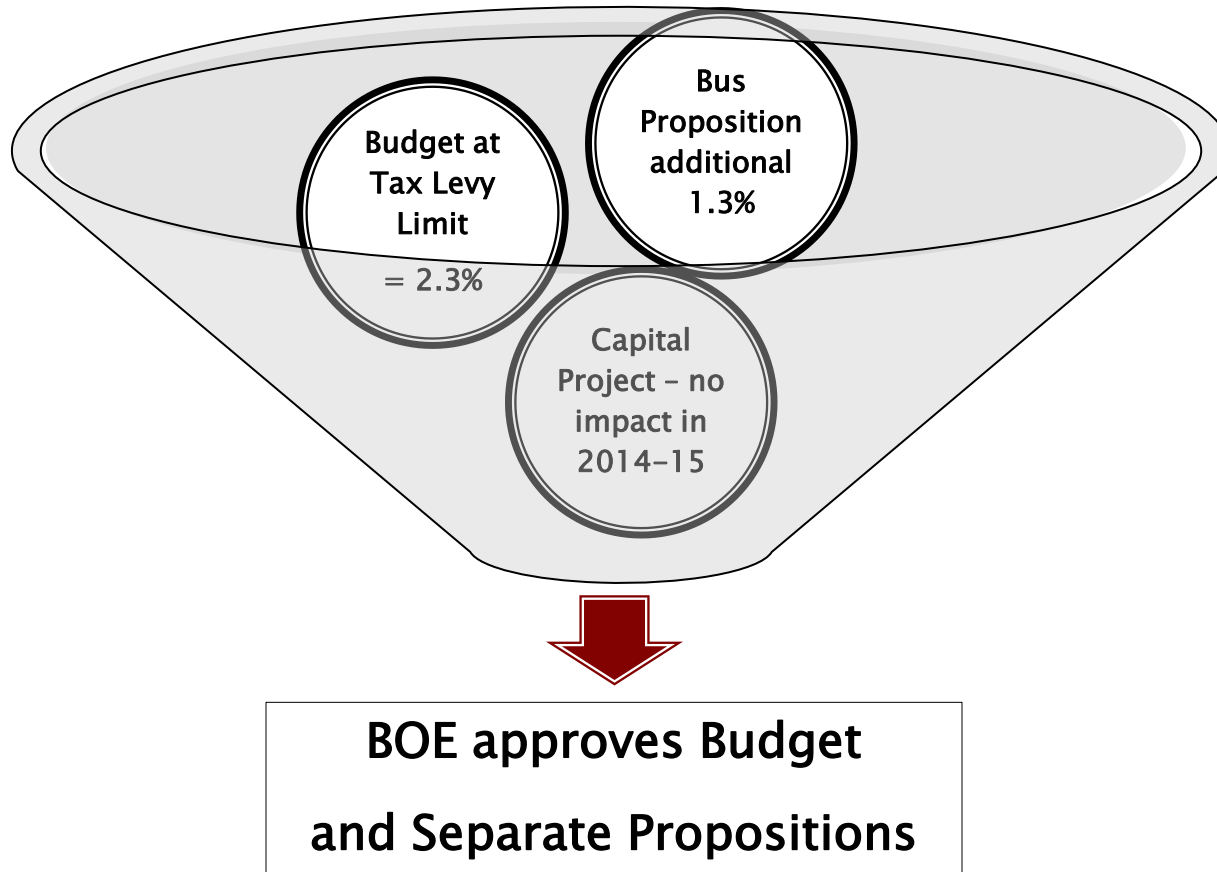
Reductions:

Admin - 1.0
 DO - 1.0
 Teachers - 11.3
 Support - 5.8

2014 - 15 Tax Levy Limit

- ▶ The formula for calculating the tax levy limit is fairly complicated and uses ten pieces of data.
- ▶ One of these pieces of data is 2% or the CPI whichever is less. This year the CPI is only 1.46%
- ▶ The calculation for New Paltz for 2014–2015 gives a result of \$38,000,000 or a **2.3% increase**. This is the limit for the total TAX LEVY in the budget without requiring a 60% budget approval.
- ▶ It is **NOT** a limit on individual tax rates as these are controlled by assessments and equalization rates which are not known until August.

BOE Budget and Proposition Options



Assumptions for 2014–2015 Proposed Budget

Budget Assumptions:

1. Staffing changes (from 2013–2014 Budget):
 - a. Additions
 - i. + 0.2 ESL teacher (based on additional need)
 - ii. +4.8 Special Education Teachers (based on IEP needs)
 - iii. +9.0 Special Education Teacher Aides (based on IEP needs)
 - iv. +1.0 Sign Language Interpreter (based on IEP needs)
 - v. +1.0 Maintenance Worker (restore previously cut position)
 - vi. +1.0 Bud Attendant (based on IEP needs)
 - vii. +0.6 Regular Ed Teacher
 - b. Reductions
 - i. –0.5 Custodial Worker (previous District Office lease ended)
 - ii. –1.0 LPN/ Teacher Aide (student graduating)
 - iii. –1.0 Bud Driver (student aging out)
 - iv. –1.0 District Clerk (leave unfilled)
 - v. –0.5 Director of Technology (fill position in January 2015)
2. Special Ed placements are projections as of March 24, 2014 (+\$40,000)
3. Utilities increased to reflect increased costs

Revenue Assumptions:

1. Tax Levy at 2.3% tax levy limit \$38,000,000
2. State Aid as per final state budget \$13,586,000
3. **Additional \$100,000 non-formula State Aid from Assemblyman Cahill**

Vehicle Replacement Plan – History and 2014–15 Proposal

Vehicle replacement history:

2009–2010

Transportation: \$425,000 from budget – Three large buses, three small buses
O & M: \$0 (eliminated as part of budget)

2010–2011

Transportation: \$0 (vehicle proposition failed)
O & M: \$0 (eliminated as part of budget)

2011–2012

Transportation: \$170,000 from budget – One large bus, one wheelchair van
+ \$210,000 from proposition – One large bus, two small buses
O&M: \$ 16,189 from budget – One van (for receiving)

2012–2013

Transportation: \$339,000 from proposition – One large bus, four small buses,
one suburban
O&M: \$ 24,745 from Budget – One truck

2013–2014

Transportation: \$275,000 from budget – Two large buses, one small bus
O&M: \$ 50,000 from Budget – One truck

Proposal for 2014–2015:

O & M One Truck \$50,000 in budget
Transportation – Three large buses and three small buses
\$485,000 from a separate proposition =
+ 1.3% Tax Levy (in addition to budget)

Three Ballot Options for 2014–2015

Budget at Tax Levy Limit 2.3% TAX LEVY Incr.

REVENUE

Tax Levy	\$38,000,000
State Aid	\$13,636,000
Other	\$ 1,064,000
Fund Bal.	\$ 1,200,000
TOTAL	\$53,900,000

Additions

- ▶ Special Education
 - Teachers +4.8
 - Aides +9.0
 - Sign Lang Inter +1.0
- ▶ ESL Teacher +0.2
- ▶ Regular Ed Teacher +0.6
- ▶ Maintenance Wrkr +1.0
- ▶ Bus Attendant +1.0

Reductions

- ▶ LPN/teacher aide -1.0
- ▶ Custodial Worker -0.5
- ▶ District Clerk -1.0
- ▶ Bus Driver -1.0
- ▶ Technology Director -0.5

Bus Proposition 1.3% Additional TAX LEVY

PROPOSITION INCLUDES:

- 3 Large buses
- 3 Small buses
- \$485K total

Bus Proposition to be adopted on April 2, 2014, if agreed to by the BOE

Capital Project Option

No impact on
2014–15 Budget

Earliest impact
would be 2015–2016

Note: 1.0 = 100% full time equivalent,
0.5 = 50% position, 0.3 = 30% position, ...

\$300,000 in Reductions incorporated into new budget

▶ CBO

- Withdraw Accounting, Accounts Payable and Purchasing Services
 - Share these Services & Costs with Highland CSD via an Inter-Municipal Agreement
 - Total Savings \$66,000
- ▶ BOCES Technology Technician → \$50,000

BOCES Reductions

- ▶ District Clerk → \$45,000 (Presently unfilled)
- ▶ Teacher → \$19,640 (New)
- ▶ Technology Director → \$52,500 (.5 FTE – fill Full-time in January – presently unfilled)
- ▶ Change in Benefit Lines → \$66,860

District Reductions