

Striving to Maintain Quality and Excellence...

APRIL 6, 2011 Budget Presentation by
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Maintaining Excellence

- ***Newsweek* Best High Schools in the Nation List – four years in a row**
- **Highest overall performance in county on 3-8 ELA and Mathematics State tests**
- **Highest performance in the county on every Middle School ELA and Mathematics State test**
- **New York State list of High Performing/Gap Closing Schools/Districts for both Lenape and the Middle School**

Per Pupil Cost - Ulster County School Districts

Data Analysis from MHSSC

*Calculated from SED data

District	Cost	Rank
Onteora	\$31,323	1
Ellenville	\$25,938*	2
Rondout	\$25,801	3
Marlboro	\$23,360	4
New Paltz	\$21,314	5
Kingston	\$19,164	6
Wallkill	\$18,408	7
Highland	\$17,780	8
Saugerties	\$17,377	9

Average

• \$22,707

Median

• \$21,314

NPCSD

• \$21,314

Ulster County School District True Tax Rates

2010 – 2011

Data Analysis from MHSSC

District	Rate	Rank
Wallkill	\$19.47	1
Marlboro	\$18.42	2
Kingston	\$18.05	3
Ellenville	\$17.59	4
Highland	\$17.31	5
Rondout	\$15.82	6
New Paltz	\$15.76	7
Saugerties	\$15.68	8
Onteora	\$ 10.48	9

High • \$19.47

Median • \$17.31

NPCSD • \$15.76



COMPENSATION CONCESSIONS FROM NEW PALTZ CSD EMPLOYEES

In order to continue to live the district's vision and meet the district's educational standards several individuals and employee units have offered reduced compensation that have a positive effect on the 2011 – 2012 budget to preserve educational programs and staff.

District-wide Administration

POSITION	OFFER	Maximum SAVINGS
SUPERINTENDENT	No Performance or Base Pay Increase	\$5,790*
ASSISTANT SUPERINTENDENTS	No Performance Increase + 0% Base Pay Increase	\$13,240*
SE COORD. / DIRECTORS/ ASST. DIRECTOR Transportation**, Facilities & Operations	No Performance Increase + 0% Base Pay Increase	\$11,830*
	TOTAL	\$30,860

* Compared to last contract before concessions

**Transportation is only department with an Assistant Director

District-wide /Confidential Staff

POSITION	Concession	Maximum SAVINGS
Information & Communications Technology Dept;	No Performance Increase 0% Base Pay Increase	\$5,330
District Office Clerical Staff; Dispatcher;	No Performance Increase 0% Base Pay Increase	\$16,490
LPN/Teacher Aides; Behavioral Intervention Specialist	0% Base Pay Increase	\$4,030
	TOTAL	\$25,850

Concessions Offered

Association	OFFER	Maximum SAVINGS
New Paltz Admin. Association (NPAA)	No Performance Pay and 0% Salary Increase	\$28,000
Bus Drivers Assoc.	0% Salary Increase	\$35,000
Bus Attendants Assoc.	0% Salary Increase	\$13,000
	Total	\$76,000

The New Paltz Administrators Association (NPAA) consists of ALL Principals & Assistant Principals, Director of Health, PE, & Athletics, and the Coordinator of Student Support Services

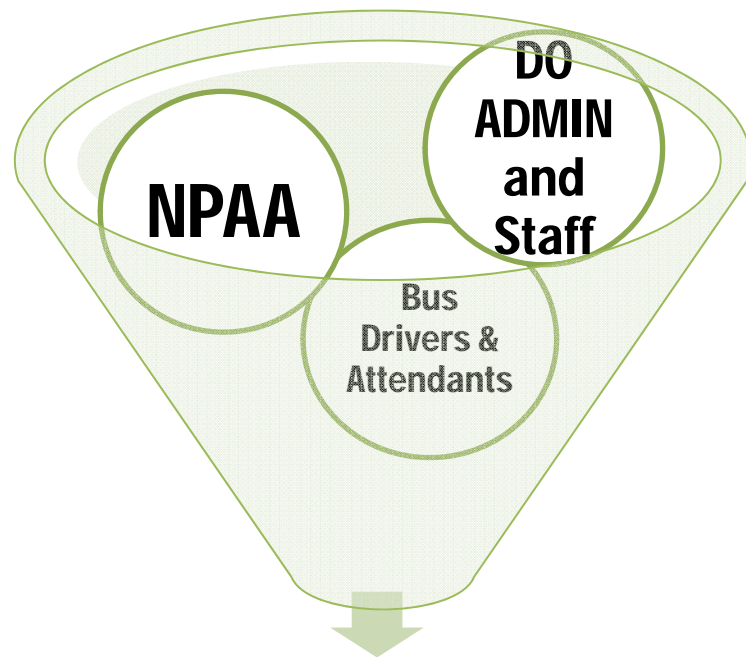
Bus Drivers Association includes all Bus Drivers.

Bus Attendants & Monitors Association includes all bus attendants.

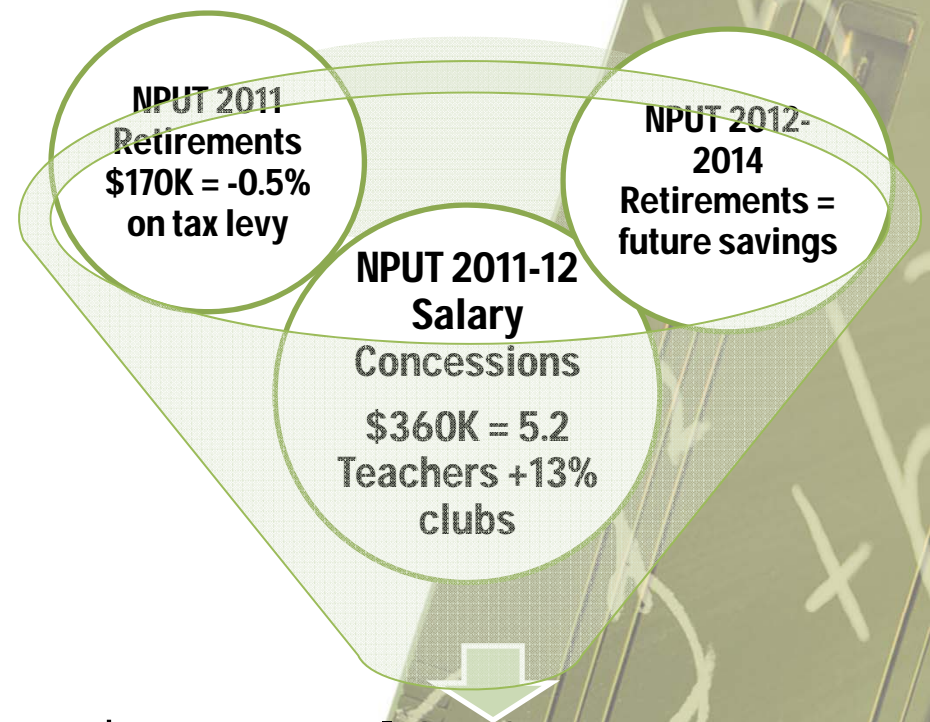
Concessions Offered

NPUT (Teachers) OFFER	Est. SAVINGS
<p><u>Salary Schedule for 2011 – 2012</u> Increase reduced by half (from 4.5% to 2.25%) District payment to Trust fund reduced by \$100 per member</p>	<p>\$360,000 which would be used to restore NPUT Positions</p>
<p><u>Salary Schedule for 2012-2013</u> Increase by 2.25% All other pay schedules remain frozen at 2011-2012 levels</p>	<p>This has the effect of freezing the current 2011-12 <u>salary schedule</u> for 2012-2013</p>
<p><u>Salary Schedule for 2013—2014</u> Increase by 2.25% All other pay schedules remain frozen at 2011-12 levels.</p>	<p>This is equivalent to a <u>salary schedule</u> increase of 1.2% per year from the current 2011-12 schedule</p>

Result of COMPENSATION CONCESSIONS



**\$132,710 Savings =
2.0 FTE Teacher or
0.4% Lower on Tax Levy**



**\$530K total Savings = 5.2 FTE
Teachers, 13% club advisors and
0.5% on tax levy**

Proposed Budget ~ 3.9% Tax Levy Increase



Proposed Budget Comparison to Rollover & Contingency

2011-2012 Budget	Budget Amount	Budget % Increase	Tax Levy % Increase
Rollover Budget	\$53,200,000	8.9%	13.7%
Proposed Budget (\$3,200,000 under Rollover Budget)	\$50,000,000	2.4%	3.9%
Contingency Budget (\$3,400,000 under rollover)	\$49,800,000	2.0%	3.5%

Major Changes since 3/24/11 Budget

- **Additions:**

- Add back one small bus (paid for by repair savings/ additional revenue from shared bus run)

- **Subtractions**

- \$100,000 in SpEd Tuition
- \$170,000+ in Retirement Savings
- \$20,000 Net savings in phone repair/maintenance
- \$48,000 in concessions
- \$30,000 net savings in O&M reorganization
- \$60,000 in additional benefits (FICA/TRS/ERS) savings from above

Major Changes since 3/24/11 Budget

- Revenue:
 - Additional PILOT +\$17,000
 - BOCES Refund +\$10,000
 - Transportation Revenue +\$45,000
- TAX LEVY
 - Decreased by -\$442,000
- State Aid
 - New State Aid **NOT** in this budget presentation – To be determined 4/6/11 by the Board Of Education

Elementary Class Sizes under Proposed Budget

Grade/ Building	Projected Enrollment	Increase Maximum Guideline by 1 Student	Projected # Sections	Projected Average Class Size
K	136	21-23	7	19.4
1	139	21-23	7	19.9
2	139	21-23	6 or 7*	23.2 or 19.9*
3	183	23-25	8	22.9
4	176	25-27	7	25.1
5	157	25-27	6	26.2**

* One additional section with NPUT concession,

** Only grade 5 is actually increasing by 1 student

Staffing Reductions under Proposed Budget

Proposed Budget Staffing Reductions:	F.T.E.	Layoff/ Retirement/ Unfilled/Shift
Admin Staff Reductions	- 2.0 ***	
Coordinator of Student Support Services	-1.0	Unfilled
Special Education Coordinator	-1.0***	***Shift to Special Aid Fund
Teaching Staff Reductions	-19.0	
Elem. Teachers – Not budget related	-3.0*	2 Retirements, 1 Layoff
Elem. Teachers – Increase class size by 1	-2.0*	2 Layoffs / 1.0 to be restored
Elementary Library Media Specialist	-1.0*	Retirement
Elementary Art – Associated with less sections	-0.2*	Decrease in time/ 0.1 to be restored
Elemntary Music– Associated with less sections	-0.2*	Decrease in time/ 0.1 to be restored
Elementary P.E. – Associated with less sections	-0.5*	Decrease in time/ 0.3 to be restored
Middle School – Grade 6	-1.0*	Layoff/ 1.0 to be restored
Middle School – Grade 7 & 8	-2.3*	Decrease in time/ 1.0 to be restored
High School Teachers	-2.8*	Decrease in time/ 1.8 to be restored
* Partially/ Fully Restored with NPUT concession (including retirement incentive)		

Staffing Reductions under Proposed Budget

Proposed Budget Staffing Reductions:	F.T.E.	Layoff/ Retirement/ Unfilled/Shift
Teaching Staff Reductions continued		
Special Ed. Teachers – Not budget related	- 2.0*	1 Retirement/ 1 Layoff
School Psychologists	-2.0	Layoffs
Guidance Counselor – Not budget related	-1.0*	Retirement
Student Assistance Counselor	-1.0	Layoff
Other Staff Reductions	- 6.8	
Clerical	-1.0	Unfilled
Custodial Worker	-1.0	Unfilled
Special Ed. Teacher Aides – Not budget related	-2.0	Layoffs
Maintenance Supervisor	-1.0	Layoff
School Monitor	-0.8	Layoff
BOCES Instructional Technologist	-1.0	
Total Positions :	-27.80	

Other reductions under Proposed Budget

Proposed Budget Reductions	Comments
Clubs: Reduce by 50% *	* Reduction would be 37% with NPUT concession
Summer School Reduced by 40%	Students needing summer school to complete graduation requirements will be given priority to attend
Eliminate all paid after school AIS in MS and HS	AIS Services during school hours
Reduce Vehicles down to <u>one small bus</u> used for shared bus run	Vehicle to be paid by increased revenue and budget savings – no increase to tax levy
Savings in Phone Maintenance	New system through BOCES

What We Maintained

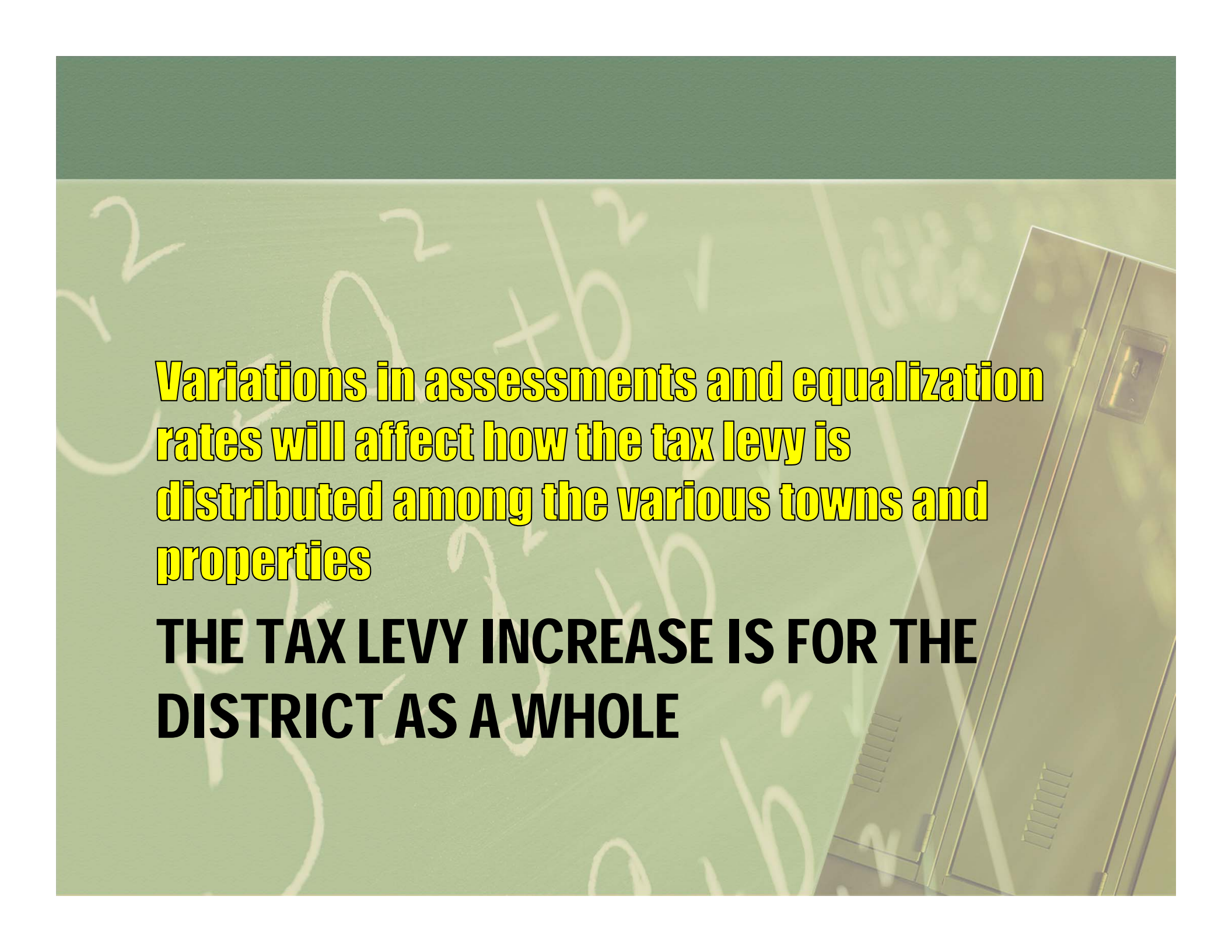
- Pre-Kindergarten Program
- Elementary Foreign Language Program for Grades 1 through 5 (Current Level)
- Elementary Class size K-3
- Field Trips Within a Limited Radius
- All Athletic Programs/Sports
- 50% - 63% of Clubs/Co-Curricular Activities
- 60% of Summer School Opportunities for MS/HS
- One small school bus
- **Our commitment to our students, citizens of the world, passionate about learning and empowered to achieve their dreams**

But what does this mean to the taxpayer?



Relief For Senior Citizens

- **Adjustment to Senior Citizen Partial Tax Exemption as defined in the NYS Real Property Tax Law (Section 467)**
- **Shifts some of the burden of taxes from elderly residents who have very limited incomes to residents of the district who do not qualify for the exemptions**
- **For District Residents 65 years old or older and fits the status date as of December 31st**
- **Sliding scale based on income (5% of Assessed Value Exemption to 50% of Assessed Value Exemption based on income)**
- **All seven towns comprising the New Paltz CSD**
- **Separate from the STAR and Enhanced STAR exemptions**



Variations in assessments and equalization rates will affect how the tax levy is distributed among the various towns and properties

THE TAX LEVY INCREASE IS FOR THE DISTRICT AS A WHOLE

Average Tax Levy Increases



Amount of your 2010 <u>School Tax Bill</u>	Proposed Budget 3.9% Tax Levy Increase	Contingency Budget 3.5% Tax Levy Increase
\$10,000	\$32.50/ month (\$390)	\$29.17/ month (\$350)
\$8,000	\$26.00/ month (\$312)	\$ 23.33/ month (\$280)
\$6,000	\$19.50/ month (\$234)	\$17.50/ month (\$210)
\$4,000	\$13.00/ month (\$156)	\$11.68/ month (\$140)
\$2,000	\$6.50/ month (\$78)	\$5.84/ month (\$70)

**Due to
Equalization
Rates and
Town
Assessments
you may pay
more or less
than the
estimated
increase**



To calculate your individual estimated monthly increase, multiply the amount of your school tax bill by the appropriate percentage and then divide by 12.



What other reserves or funds does the district have and how are they used ?



Reserves (as of 7/1/2010)

Reserve and Comment

Amount

- **Capital Reserve**

Created in 2005, Board may fund up to \$5M, Can only be used for Capital Projects and only with voter approval

- **\$1,182,059**

- **Repair Reserve**

May be used for repairs after a public hearing

- **\$3,700**

- **Employee Benefits Reserve**

Used to pay vacation or sick time for employees leaving the district. Eliminates need to budget these payments in the General Fund budget

- **\$256,193**

Reserves (as of 7/1/2010)

Reserve and Comment

Amount

- **Unemployment Reserve**

- **\$200,000**

Created in 2010, used to pay district unemployment claims (\$73.5K through half a year in 2010-11)

This eliminated the need to budget for this on an annual basis. This will need to be increased to \$300K for 2011-2012

- **Reserve for Encumbrances**

- **\$840,000**

Created at the end of each fiscal year (6/30) to pay for outstanding purchase orders. Not available for budgeting purposes

Unreserved Fund Balance (as of 7/1/2010)

- **General Fund - Fund Balance:**

- **Appropriated Fund Balance** **\$1,800,000**

This is money that is used toward the following years budget to hold down the tax levy. The recent history and future plan:

Year	Budgeted	Actual
2006-2007	\$ 650,000	\$650,000
2007-2008	\$1,000,000	\$1,000,000
2008-2009	\$1,980,000*(\$600K one time)	\$2,280,000* (BOE added \$300K)
2009-2010	\$1,000,000	\$1,300,000 (BOE added \$300K)
2010-2011	\$1,800,000	\$1,800,000
2011-2012	\$1,800,000 (plan)	
2012-2013	\$1,000,000 (plan)	
2013-2014	\$ 500,000 (plan)	

- **Unappropriated Fund Balance** **\$1,377,659**

This is limited to a maximum of 4% of the budget. For New Paltz, this was 2.84% on 7/1/2010

Special Aid Fund (F)

In **2010-11**, the following positions were funded from the special aid fund:
1.0 Administrator,
9.4 Teachers, and
0.3 Clerical

- ✓ Always is \$0 at the end of the year
- ✓ All monies for federal aided projects flow through the special aid fund (required)
- ✓ Estimates for 2011-12:
 - ✓ Title I (\$250K)
 - ✓ Special Ed Section 611 & 619 (\$500K)
 - ✓ Positions funded through this fund are removed from the General Fund Budget

Capital Fund & Debt Service (as of 7/1/2010)

Capital Fund (H)

Amt. in Fund: \$915,000

Monies approved by the voters for various capital projects

This is the balance of money transferred from the voter approved budgets over several years

Reserve for Debt Service (V)

Amt. in Reserve: \$733,226

Money from Interest earned in Capital Fund, Used to pay district debt service

Currently (2010-11), the Board is using \$150,000 per year from this fund to supplement debt service payments and is expected to continue for four years

So what happens the year after next ?



2011 – 2012 Budget Decisions Directly Impact The 2012– 2015 Budgets

Effect of a 3.9% Tax Levy in 2011-12 on 2012–2015 Budget

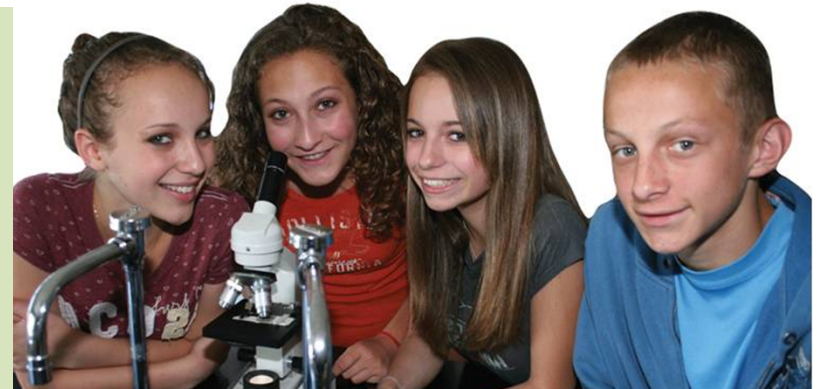
Assumptions:

Revenue Assumptions:

- ✓ Decrease in GAP elimination adjustment by 1/3
- ✓ Federal Jobs Funds Eliminated
- ✓ Appropriated Fund Balance reduced to \$1,000,000

Budget Assumptions were needed in the following:

- ✓ Salaries,
- ✓ Health Insurance, TRS and ERS
- ✓ Special Education, BOCES
- ✓ Vehicles, Utilities
- ✓ Other Expenses

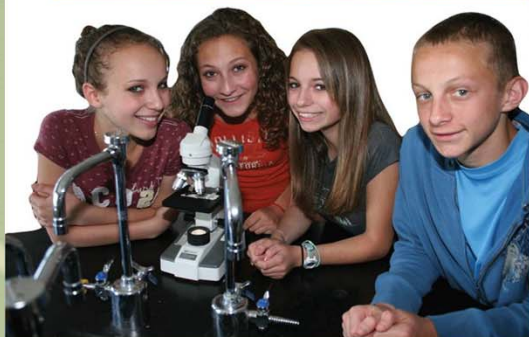
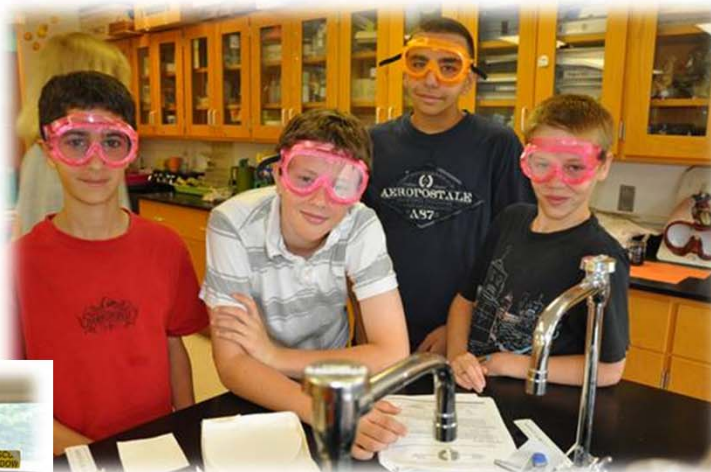
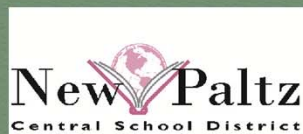


Looking ahead at Future Years

To reach a 2% tax levy in the future	2012-2013	2013-2014	2014-2015
Budget Reductions Needed	-\$630,000	-\$490,000	-\$360,000
Possible Staff Cuts	-7.9	-6.1	-4.5

NOTES:

- 1) Staff cost estimated at \$80,000 Including Benefits – NOT all reductions will be made in staffing, this is illustrative only
- 2) Budget reductions from rollover budgets starting with \$50,000,000 in 2011-2012 and using assumptions



April 6, 2011

END OF BUDGET PRESENTATION