

Striving to Maintain Quality and Excellence...

MARCH 21, 2012 Budget Presentation (with corrections)
Presentation by M. Rice & R. Linden

Getting Started...



WHAT IS NEW FOR 2012-2013?

TAX LEVY LIMIT

There is a major change in school district budgeting due to the new Tax Levy Limit.

- 1. School Districts must first calculate the limit for 2012-13. (These limits range from less than 0% to over 6% per SED).**
- 2. School Boards must then decide between:**
 - a. Presenting a budget to the public at or below this limit (requiring a majority to pass) or
 - b. Presenting a budget to the public above this limit (requiring 60% to pass)

What is the Tax Levy limit for New Paltz?

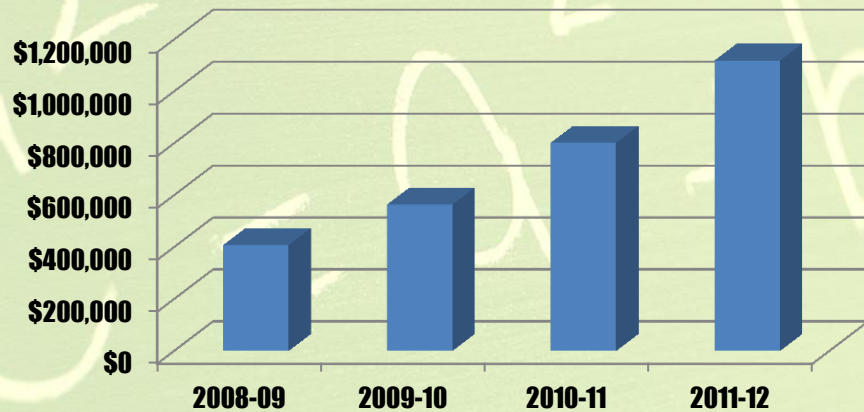
- The formula for calculating the tax levy limit is fairly complicated and uses ten pieces of data.
- Only one of these pieces of data is 2% (or the CPI, which ever is less).
- The calculation for New Paltz for 2012-2013 gives a result of 3.4%. This is the limit for the total TAX LEVY in the budget.
- It is NOT a limit on individual tax rates as these are controlled by assessments and equalization rates which are not known until August.

Proposed Budget Comparison to Last Year, Rollover 4.4% & 0% Tax Levy Budgets

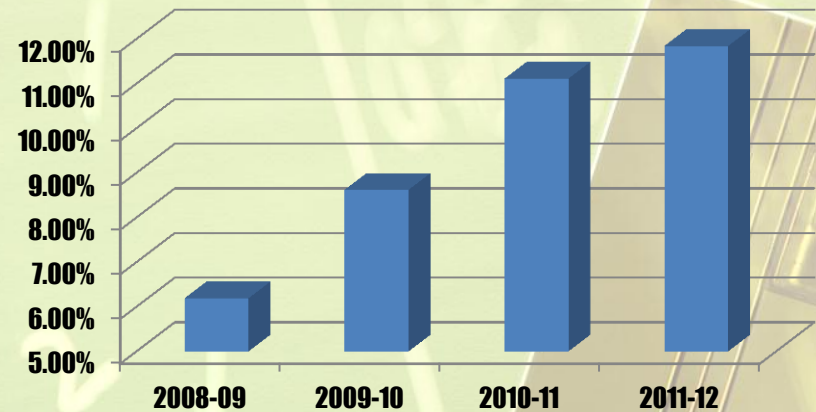
Budget	Budget Amount	Budget % Increase	Tax Levy % Increase
2011-2012 Budget	\$50,480,000	3.4%	4.4%
Rollover Budget (Current programs)	\$52,340,000	3.3%	11.0%
4.4% Tax Levy Budget Option	\$50,235,000 (\$245,000 <u>under 2011-12</u>)	-0.5%	4.4%
Proposed Budget (\$2,445,000 in reductions from Rollover)	\$49,895,000 (\$585,000 <u>under 2011-12</u>)	-1.2%	3.4%
0% Tax Levy Budget (requires an <u>additional \$1,200,000</u> in reductions)	\$48,695,000 (\$1,785,000 <u>under 2011-12</u>)	-3.5%	0.0%

Why are budget cuts needed when the Tax Levy is Increasing ?

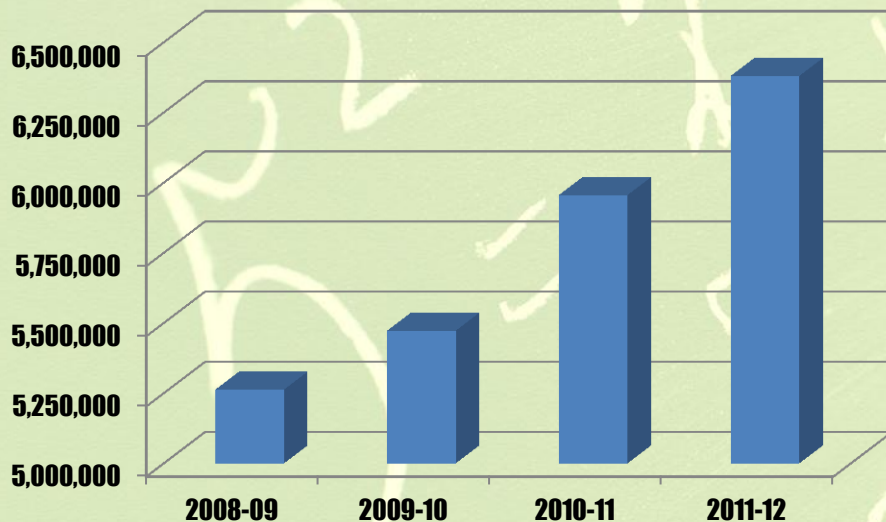
ERS Costs



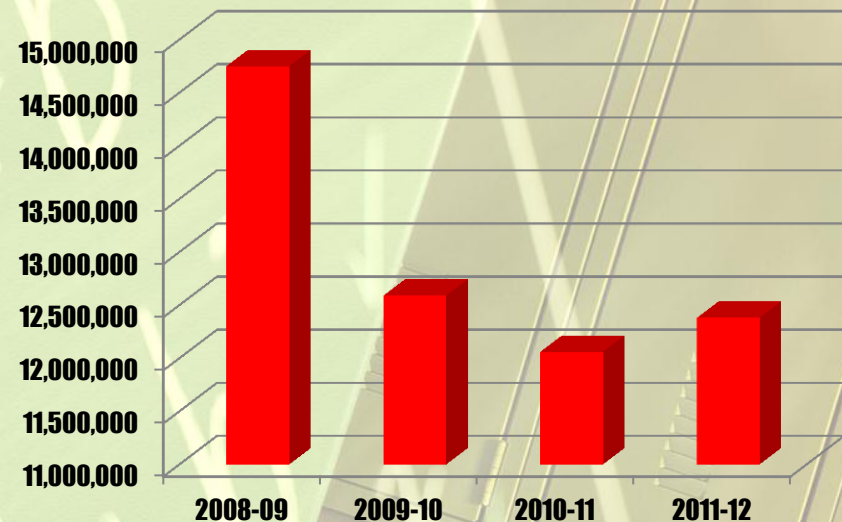
TRS Rates



Health Insurance



State Aid



What is the impact of the decrease in State Aid on the NPCSD?

Federal Stimulus (ARRA and Educational Job Fund) Reduced State Aid (Gap Elimination Adjustment or, GAP)

GAP - Supposedly SHORT TERM during State budget development while State received Federal monies

GAP has ranged from \$1.65M to \$2.21M /year for NPCSD

IF GAP ended SAME year Federal Monies ended, NPCSD would receive appx. \$2.15M in ADDITIONAL State Aid for 2012-13

\$2.15M ADDITIONAL Aid = \$0.3M cuts, NOT \$2.45M from a Rollover Budget

Proposed Budget ~ Tax Levy Limit

1.2% Budget Decrease

3.4% Tax Levy Increase



Elementary Class Sizes Under Proposed & 4.4% Tax Levy Budgets

Grade/ Building	2011-12 Average Class Size	2012-13 Projected Class Enrollment	2012-13 # Sections without cuts	2012-13 # Sections – Proposed Budget	2012-13 Average Class Size – Proposed Budget	2012-13 # Sections – 4.4% Tax Levy Budget	2012-13 Average Class Size – 4.4% Tax Levy Budget
Pre-K	16.0	0*	1	0	n/a	0	n/a
K	20.5	143	7	7	19.9	7	19.9
1	20.6	176	8	8	22.0	8	22.0
2	22.2	148	7	7	21.1	7	21.1
3	22.3	135	6	6	22.5	6	22.5
4	21.6	182	8	7	26.0	8	22.8
5	21.6	180	8	7	25.7	8	22.5
6	25.4	157	7	6	26.2	6	26.2

Educational Program Reductions in Proposed Budget

Proposed Budget Programs Eliminated or Reduced:	Estimated Savings	Restored under 4.4% Tax Levy Budget	Comment
Pre-Kindergarten (Eliminated)	\$80,500+		Affects the Least Number of Students (16)
Grades 1 & 2 Foreign Language (Eliminated)	\$70,480+	Grade 2 Foreign Language Restored	Retains Grades 3-6 Foreign Language
Elementary Library Program (Reduced)	\$71,700+		One Library Media Specialist Shared between Lenape & Duzine
MS/ HS Increased Class Size & Decrease in AP/Electives (Reduced)	\$458,500+	0.9 MS and 0.5 HS Positions Restored	AP/Electives Depends on Enrollment
Modified Sports Reduced (change from 3/7 budget)	\$31,300+	All Sports including Modified would be retained	Varsity, J-V & Some Modified Retained
Student Club Stipends (Reduced)			See next page

Educational Program Reductions in Proposed Budget

Proposed Budget Programs Eliminated or Reduced:	Estimated Savings	Comment
Specific Student Club Stipends Recommended for Elimination		Eliminate stipends for 15 out of 41 advisors
HS Play/ Drama Club	\$3,170+	Not the HS Musical
MS Rock & Soul	\$3,170+	
HS, MS & LN All County Band	\$5,580+	
HS, MS & LN All County Chorus	\$3,880+	
HS Snow Club	\$2,050+	
MS Art Club	\$2,050+	
HS Literary Magazine	\$1,480+	Maintains HS Newspaper
HS SADD	\$1,480+	
MS Reflections	\$1,480+	Maintains MS Newspaper
HS Youth for Unity	\$920+	
HS Poetry Club	\$920+	

Other reductions in Proposed Budget

Proposed Budget Reductions in Program/Service:	Estimated Savings	Comment
Reduction of One Mail/Delivery Run	\$18,000+	Interschool Mail & Deliveries Reduced (from twice/day to once)
Elimination of Regular Saturday Custodial Coverage	\$32,000+	All Saturday Building Use Billed (currently billed after 2:00PM)
Elimination of SysOp Stipends	\$16,400+	Rearrange Schedules
Reductions in supply, textbook, library book and contractual (services) budgets	\$110,000	Represents 34% Reduction in Budgets for These Items
Reduce Summer School <i>Help Center</i> by 2/3	\$4,000	Reduces Summer Tutorial Assistance from 6 weeks to 2 weeks
Reduce Summer Guidance Coverage	\$13,100+	Guidance Counselors Available on Alternate Days HS/MS Guidance Offices Will Remain Open

Staffing Reductions under Proposed Budget

Proposed Budget Staffing Reductions:	F.T.E.	Layoff/ Retirement/ Unfilled/Shift
Classroom Instructional Staff Reductions	-10.1	
Elem. Teachers - Grades Pre-K, 4,5,6	-4.0	Layoffs
Elementary Art, Music & PE	-0.7	Part-time & retirement
Elementary Foreign Language – Grades 1 & 2	-0.8	Layoff
Middle School Teachers – Grades 7 & 8	-1.6	Layoffs/ Part-time
High School Teachers – Grades 9-12	-3.0	Layoffs/ Part-time
Other Certified/ Licensed Staff Reductions	-4.0	
Elementary Library Media Specialist	-1.0	Layoff
School Psychologist	-1.0	Layoff
Occupational Therapist	-1.0	Layoff
Special Education Teaching Assistant	-1.0	Retirement

Staffing Reductions under Proposed Budget

Proposed Budget Staffing Reductions:	F.T.E.	Layoff/ Retirement/ Unfilled/Shift
Support Staff Reductions	-10.7	
Clerical	-1.0	Layoff
Custodial	-1.0	Retirement
Courier	-0.5	Adjustments in Assignments
Monitors	-2.2	Part-time
Teacher Aides	-5.0	Layoffs/ Part-time
LPN/Teacher Aide	-1.0	Unfilled
District Office Staff Reductions	- 2.2	
Principal Account Clerk	-1.0	Move to BOCES CBO
Account Clerk/ Typist	-1.0	Move to BOCES CBO
Claims Auditor	- P/T	Layoff
Total Staff Reductions	- 27.0	

What We Maintained

- **Elementary Class Size Under 23 for Grades K-3 * (Grades K-5 Class Size with 4.4% Tax Levy Budget)**
- **Elementary Foreign Language Program for Grades 3 through 6 * (Grades 2-6 with 4.4% Tax Levy Budget)**
- **Field Trips Within a Limited Radius**
- **Varsity, J-V and some Modified* Athletic Programs/Sports * (All Athletic Programs with 4.4% Tax Levy Budget)**
- **66% of Clubs/Co-Curricular Activities**
- **Summer School Opportunities for MS/HS**
- **Our commitment to our students for a Sound Basic Education.**

But what does this mean to the taxpayer?



Per Pupil Cost - Ulster County School Districts

Data Analysis from MHSSC

District	Cost	Rank
Onteora	\$32,614	1
Rondout	\$26,577	2
Marlboro	\$23,457	3
New Paltz	\$21,796	4
Kingston	\$19,684	5
Wallkill	\$18,820	6
Highland	\$18,298	7
Saugerties	\$18,113	8

Average

• \$22,420

Median

• \$20,740

NPCSD

• \$21,796

Ulster County School District True Tax Rates

2011 – 2012

Data Analysis from MHSSC

District	Rate	Rank
Wallkill	\$21.40	1
Kingston	\$20.58	2
Marlboro	\$20.44	3
Highland	\$18.93	4
Ellenville	\$18.42	5
Saugerties	\$17.33	6
New Paltz	\$17.28	7
Rondout	\$16.88	8
Onteora	\$ 11.36	9

High • \$21.40

Median • \$18.42

NPCSD • \$17.58

Average Tax Levy Increases



Amount of your 2011 <u>School Tax</u> Bill	Budget Option 4.4% Tax Levy Increase	Proposed Budget 3.4% Tax Levy Increase	0% Tax Levy Budget 0.0% Tax Levy Increase
\$10,000	\$36.67/ month (\$440)	\$28.33/ month (\$340)	\$0/ month (\$0)
\$8,000	\$29.33/ month (\$352)	\$22.67/ month (\$272)	\$0/ month (\$0)
\$6,000	\$22.00/ month (\$264)	\$17.00/ month (\$204)	\$0/ month (\$0)
\$4,000	\$14.67 month (\$176)	\$11.33/ month (\$136)	\$0/ month (\$0)
\$2,000	\$7.33/ month (\$88)	\$5.67/ month (\$68)	\$0/ month (\$0)

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 will be on the ballot

TWO PROPOSITIONS/ Positions for 3 BOE Seats

Proposed District Budget of \$49,895,000, Budget **Decrease of \$585,000 and a **Tax Levy Increase 3.4%****

or

4.4% Tax Levy Budget of \$50,235,000, a Budget **Decrease of \$245,000 and a **Tax Levy Increase of 4.4%****

Proposition for Vehicles (One Large Bus, One Mid-Size Bus, Five Small Buses and One Truck) \$490,000, **Tax Levy Increase 1.4%**

or

Proposition for Vehicles (One Large Bus, Four Small Buses and One 7-passenger vehicle) \$339,000, **Tax Levy Increase 1.0%**

Board Candidates for Three Seats ~ Term: 2012-2015

Possible Capital proposition (next page) – **NO impact on 2012-13 Tax Levy**

Health and Safety Bond ?

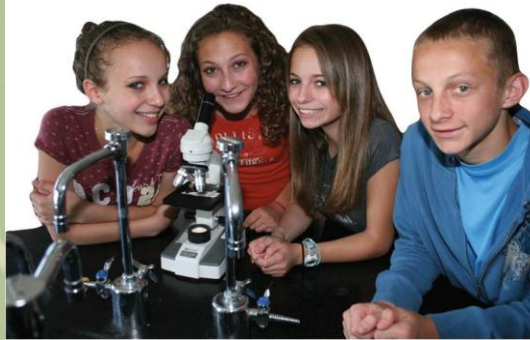
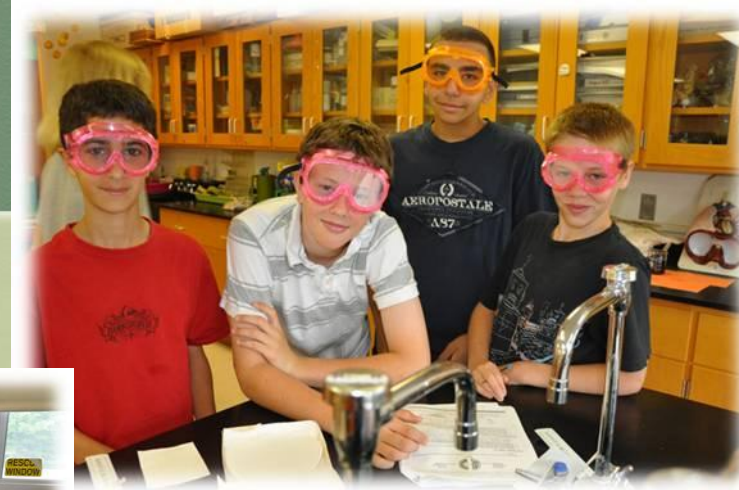
PROPOSITION FOR HEALTH AND SAFETY IMPROVEMENTS

A proposed proposition will address various health and safety items identified on the Building Condition Survey.

By using the Debt Service Fund and phasing in the principal payments, the Capital Project would increase the tax levy for 2013-2014 and 2014-2015 by the following amounts:

**0.1% (\$3M project), 0.2% (\$6M project)
0.3% (\$9M project), 0.4% (\$12M project).**

There would be NO effect on the 2012-2013 proposed budget or tax levy.



March 7, 2012

END OF BUDGET PRESENTATION