

A large, two-story brick building with a prominent portico supported by four 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  
2019-20 Budget Hearing  
May 14, 2019**

# ***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 28, 2019 & April 4, 2019**
- **Board Adopted Budget**
  - **Adopted on April 25, 2019**
  - **\$13,479,103 Budget**

# ***General Support 2019-20***

**Operations & Maintenance**

**Board of Education**

**Central Administration**

**Finance – Auditing, Tax Collection**

**Legal, Personnel**

**Special Items, Insurance**

**Total General Support**

**\$1,883,265**

**9.28%**

**\$159,883**

# ***General Support 2019-20***

- **Contractual Salary Increases**
- **Breakage from a retirement and replacement in O&M during 18-19 school year**
- **Increase in Advertising Expenses (District Meeting, Business) due to higher legal ad costs**
- **BOCES increase of 3% for line items**
- **Reduction in Natural Gas**
- **Addition of School Resource Officer**
- **Addition of Strategic Planning Committee line item**
- **Tightening of Appropriations versus Expenditures throughout**



# ***Instruction 2019-20***

**Supervision**

**In-service Training**

**Teaching Regular School**

**Special Education**

**Occupational Education**

**Instructional Support**

**Pupil Personnel Services**

**Total Instruction**

**\$6,827,065**

**-0.18%**

**-\$12,168**

# ***Instruction 2019-20***

## **Noteworthy Budget to Budget Changes**

### **Increases**

- **Increase of 0.80 Instructional FTE**
- **Increase to Field Trip Expenses**
- **3% increase to some BOCES Line Items**
- **New Switches for District Networking (Supported by Erate)**

### **Decreases**

- **Breakage Achieved from Teacher Retirements/Resignations**
- **Decrease in Special Ed Tuition Paid to Other Districts**

# *Instruction 2019-20*

## **Salaries/Personnel**

- **Increase of 0.80 Instructional FTE**

## **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, GGM & HS Yearbook, 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 and JV Football, Boys/Girls Varsity and JV Soccer, Boys/Girls Varsity and JV Basketball, Varsity and JV Baseball, Varsity and JV Softball, *Varsity Indoor Track, Varsity Spring Track and Varsity Wrestling***

## **Other**

- **Projected Out of District Special Education Placements - 18 students**
- **C-Tech Programs Available to 11<sup>th</sup> & 12<sup>th</sup> grade students - 3**



# ***Transportation 2019-20***

**District Operated**

**Contracted**

**Total Transportation**

**\$891,627**

**12.59%**

**\$99,708**



# ***Transportation 2019-20***

- **Decrease in salaries and overtime salaries as a result of prior year expenses and shift of some salaries**
- **BOCES Transportation route shared with 2 other school districts**
- **Increase in Contractual Expenses – Radios, Insurance, Tolls, etc.**
- **Leasing part of bus fleet**
  - **Increase in Transportation Contractual/Leasing budget line**
  - **Decrease in Repairs, Gasoline, and Supplies budget line**
  - **One Year Lease for 2019-20, possibility of extending to additional 4 years.**

# ***Undistributed 2019-20***

**Benefits**  
**Debt Service**  
**Inter-fund Transfers**

**Total Undistributed**

**\$3,877,146**

**1.31%**

**\$50,307**

# ***Undistributed 2019-20***

## **Employees Retirement System (ERS)**

## **Teachers Retirement System (TRS)**

❖ **Payroll Driven**

❖ **Rates are set by the State**

❖ **2019-20 - ERS-14.6%  
TRS-10.62%**

## **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 1.5%**

❖ **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**

❖ **District preparing for Capital Project which would begin in 2020-21**



# ***Adopted 2019-20 Budget***

<b>General Support</b>	<b>\$1,883,265</b>
<b>Instructional</b>	<b>\$6,827,065</b>
<b>Transportation</b>	<b>\$ 891,627</b>
<b>Undistributed</b>	<b><u>\$3,877,146</u></b>

**\$13,479,103**

**2.26%**

**\$297,731**



*Three Part Budget*

**Program  
Administrative  
Capital**

# ***3-Part Budget 2019-20***

## **Component Appropriations:**

- **Program - \$10,319,404**
  - **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 - \$1,677,764**
  - **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 - \$1,481,935**
  - **Operations and Maintenance, School bus purchases, Debt service, Inter-fund transfers, Tax Certioraris, and the benefits for personnel associated with above.**



# 3-Part Budget 2019-20

<u>Funct./Obj.</u>	<u>Description</u>	<u>Admin.</u>	<u>Program</u>	<u>Capital</u>
1099	Board of Education	\$18,700.00		
1240	Chief School Officer	\$230,938.00		
1399	Finance	\$269,536.00		
1420	Legal Services	\$2,500.00	\$28,500.00	
1430	Personnel	\$500.00		
1620	Operations			\$757,597.00
1621	Maintenance			\$229,345.00
1670	Printing & Mailing	\$12,600.00		
1998	Special Items	\$333,050.00		
2020	Supervision	\$336,957.00		
2070	In-Service Training		\$7,549.00	
2199	Instruction		\$6,482,559.00	
5510	Dist Transportation		\$891,627.00	
9098	Employee Benefits	\$472,983	\$2,909,169	\$417,776
9898	Debt Service			\$62,217.00
9950.9	Transfer to Capital			\$0.00
9901.96	Transfer to Special Aid			\$5,000.00
9951	Other Transfers			\$10,000.00

<b>Totals</b>	<b>\$1,677,764</b>	<b>\$10,319,404</b>	<b>\$1,481,935</b>
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<b>% alloc. 19/20</b>	<b>12.45%</b>	<b>76.56%</b>	<b>10.99%</b>
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<b>Administrative Ratio 2019-20:</b>	<b>13.98%</b>
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<b>% alloc. 18/19</b>	<b>10.19%</b>	<b>77.77%</b>	<b>12.03%</b>
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<b>Administrative Ratio 2018-19:</b>	<b>11.59%</b>
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# ***REVENUES 2019-20***

	<u>2018/19</u>	<u>2019/20</u>	<u>%Change</u>
<b>State Aid</b>	<b>\$1,010,574</b>	<b>\$997,890</b>	<b>-1.26%</b>
<b>Interest and Earnings</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0.00%</b>
<b>Tax Penalties/Interest</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>0.00%</b>
<b>Health Services Other Districts</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>0.00%</b>
<b>Miscellaneous Revenues</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>0.00%</b>
<b>Non-Resident Tuition</b>	<b>\$43,000</b>	<b>\$55,000</b>	<b>27.91%</b>
<b>PILOT Agreements</b>	<b>\$350,602</b>	<b>\$343,423</b>	<b>-2.05%</b>
<b>Appropriated Fund Balance</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>0.00%</b>
<b><u>Tax Levy (including STAR)</u></b>	<b><u>\$10,936,196</u></b>	<b><u>\$11,241,790</u></b>	<b><u>2.79%</u></b>
<b>Total Estimated Revenue</b>	<b>\$ 13,181,372</b>	<b>\$13,479,103</b>	<b>2.26%</b>



***TUXEDO TAX  
CAP 2019/20***

**4.97%**



# 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>2018-19</u>	<u>2019-20</u>
Prior year tax levy	11,568,095	10,936,196
Tax base growth factor	→ x1.0000	→ x1.0144
	<hr/> 11,568,095	<hr/> 11,093,677
Prior year PILOT	+353,783	+349,323
	<hr/> 11,921,878	<hr/> 11,443,000
Prior year exemptions (capital levy, court orders)	-708,375	-0
Adjusted Prior Year Levy	<hr/> 11,213,503	<hr/> 11,443,000
Allowable Growth Factor (lesser of CPI or 2%)	→ x 1.0200	→ x1.0200
	<hr/> 11,437,773	<hr/> 11,671,860
PILOTs for coming year	- 350,602	- 343,423
	<hr/> 11,087,171	<hr/> 11,328,437
Available Carryover	+ 0	+150,975
TAX LEVY LIMIT =	<hr/> 11,087,171	<hr/> 11,479,412
Exemptions(capital levy)	+ 0	+0
(ERS/TRS pension costs)	+0	+0
Maximum Allowable Levy	<hr/> 11,087,171	<hr/> 11,479,412
	<b>-4.16%</b>	<b>4.97%</b>



# ***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**

# ***Board of Education Election***

**Board Seats Available:**

**3 Year Term: Three (3)**

**2 Year Term: One (1)**

**Candidates:**

**Michael Arone**

**Daniel G. Castricone**

**Lucy Cerezo Scully**

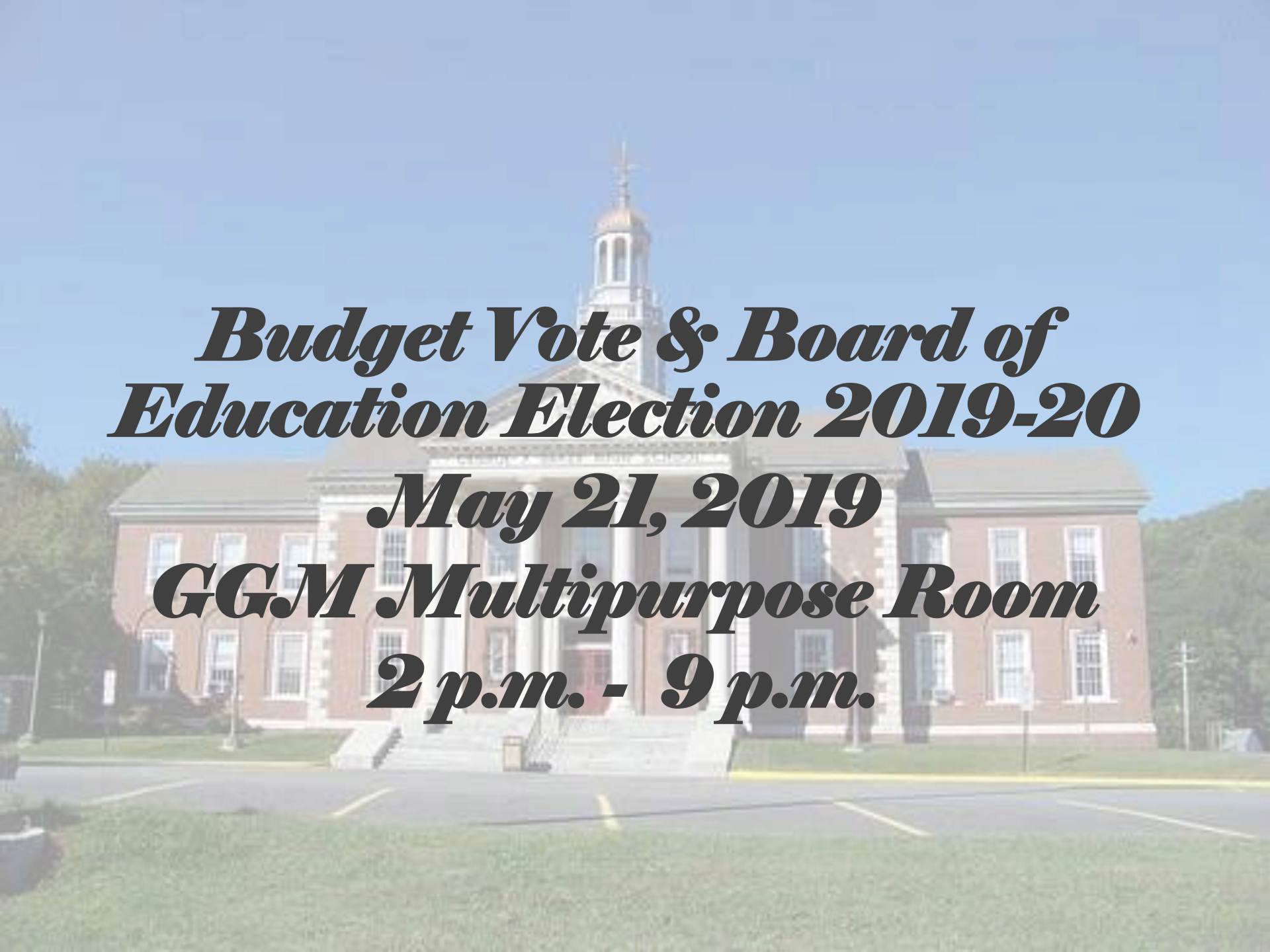
**Anne Susan Heywood**

**Alyssa Horneff**

**Joe Rickard**

**Dorothy Ziegelbauer**





***Budget Vote & Board of  
Education Election 2019-20***

***May 21, 2019***

***GGM Multipurpose Room***

***2 p.m. - 9 p.m.***