

New Lebanon CSD 2015-16 Budget

Final Budget Presentation
April 21, 2015

Goals Set by the Board of Education

- **Stay within the tax cap**
- **Maintain Quality Programs and Facilities**
- **Meet Mandated Requirements**

Final NYS Budget

- **Overall increase in Education Aid of \$1,299 Billion
5.97% Increase Statewide**
- **Increase seen through a combination of an increase in Foundation Aid and a decrease in the Gap Elimination Adjustment (GEA)**
- **GEA now down to \$433.6 Million Statewide**

Increase in Education Aid Linked to New Education Reforms

- **Implement Changes to the Teacher Evaluation System**
- **Implement Changes to the Teacher Tenure Process**
- **Implement Changes to the Teacher Certification Process**
- **Provide Authority to the State to Improve Failing Schools**

Changes to Teacher Evaluations

- State Education Department will be developing the requirements of the plan to meet the new law by June 30th
- Districts must negotiate the locally determined elements of the evaluations with their local bargaining units
- District plans must be submitted and approved by SED by November 15, 2015 or districts will **lose any increase in state aid over the 2014-15 school year**

Proposed Changes Not Included in the NYS Budget

- **Expansion of Pre K for 3 year olds**
- **Education Tax Credit for donations to private schools**
- **Property Tax Circuit Breaker**
- **Changes to STAR Program**

New Lebanon CSD Final Budget

Tax Levy Limit Calculation

Prior Year Tax Levy		\$8,523,344
Tax Base Growth Factor	x	<u>1.0048</u>
		\$8,564,256
Prior Year PILOT	+	<u>\$0</u>
		\$8,564,256
Prior Year Exemptions (Capital Expenditures)	-	<u>\$522,874</u>
Adjusted Prior Year Levy		\$8,041,382
Allowable Growth Factor (lesser of CPI or 2%)	x	<u>1.0162</u>
		\$8,171,652
PILOTS for Coming Year	+	\$0
		\$8,233,595
Tax Levy Limit		\$8,171,652
Coming School Year Exemptions:		
Capital Exclusion for 2015-16	+	\$494,631
Maximum Allowable Levy		\$8,666,283
		1.68%

Tax Levy Limit Recalculation and Projection

	15-16 Calculation	16-17 Potential
Prior Year Tax Levy	\$8,523,344	\$8,523,344
Tax Base Growth Factor	x <u>1.0048</u>	x <u>1.0048</u>
	\$8,564,256	\$8,564,256
Prior Year PILOT	+ <u>\$0</u>	+ <u>\$0</u>
	\$8,564,256	\$8,564,256
Prior Year Exemptions (Capital Expenditures)	- <u>\$522,874</u>	- <u>\$438,306</u>
Adjusted Prior Year Levy	\$8,041,382	\$8,125,950
Allowable Growth Factor (lesser of CPI or 2%)	x <u>1.0162</u>	x <u>1.0162</u>
	\$8,171,652	\$8,257,590
PILOTS for Coming Year	+ <u>\$0</u>	+ <u>\$0</u>
	\$8,233,595	\$8,233,595
Tax Levy Limit	\$8,171,652	\$8,257,590
Coming School Year Exemptions:		
Capital Exclusion for 2015-16	+ \$438,306	+ \$438,306
Maximum Allowable Levy	\$8,609,958	\$8,695,896
	1.02%	2.02%

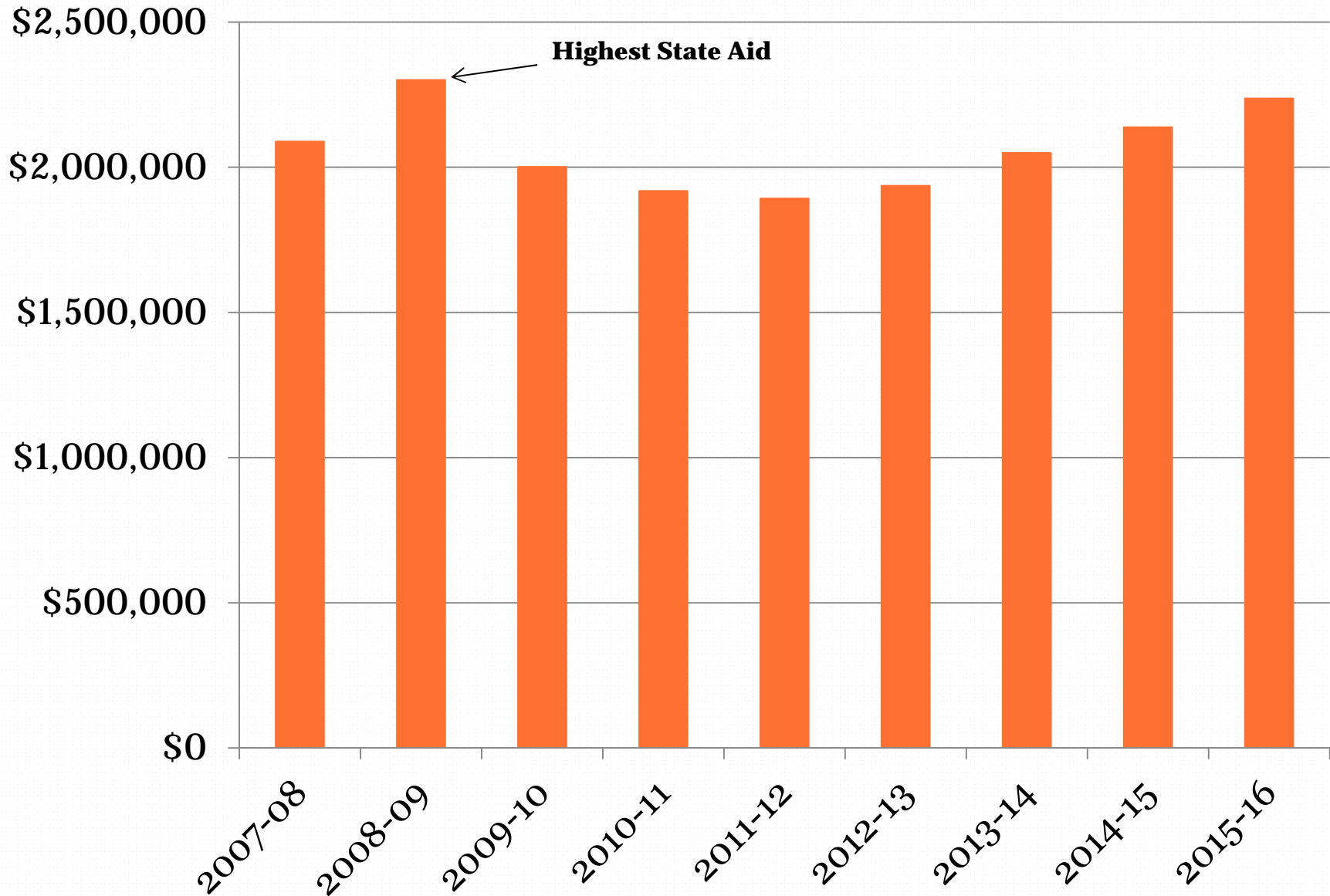
State Aid	2014-15	2015-16	Difference
Foundation Aid	\$2,195,591	\$2,203,714	\$8,123
BOCES Aid	\$166,341	\$188,971	\$22,630
High Cost Excess Aid	\$9,902	\$6,667	(\$3,235)
Private Excess Cost Aid	\$75,535	\$64,252	(\$11,283)
Instructional Material Aids	\$40,638	\$37,323	(\$3,315)
Transportation Aid	\$255,176	\$237,651	(\$17,525)
High Tax Aid	\$143,187	\$143,187	\$0
Supplemental Excess Cost Aid	\$3,825	\$3,825	\$0
GEA	-\$200,599	-\$109,891	\$90,708
Building Aid	\$684,452	\$683,708	(\$744)
Total State Aid	\$3,374,048	\$3,459,407	\$85,359

ACCOUNT	DESCRIPTION	2014-15 Budget	2015-16 Proposed Budget	Difference	Percentage Change
A 1090	Int. & Penalties On Real Prop. Taxes	\$20,000	\$10,000	(\$10,000)	-50.00%
A 1311	TUITION	\$24,000	\$20,000	(\$4,000)	-16.67%
A 1315	Continuing Education Tuition	\$20,000	\$20,000	\$0	0.00%
A 1489	Other Charges For Services	\$82,500	\$82,500	\$0	0.00%
A 2395	Tuition - Out Of State	\$57,384	\$50,000	(\$7,384)	-12.87%
A 2401	Interest And Earnings	\$20,000	\$15,000	(\$5,000)	-25.00%
A 2413	Rental Of Real Property - Boces	\$11,500	\$11,500	\$0	0.00%
A 2666	Sale Of Transportation Equipment	\$5,000	\$5,000	\$0	0.00%
A 2703	Refund Of Prior Years Expense	\$80,000	\$80,000	\$0	0.00%
A 2770	Other Unclassified Revenues	\$197,220	\$200,000	\$2,780	1.41%
A 2770..1	E-RATE	\$15,000	\$45,000	\$30,000	200.00%
A 4601	MMIS Reimbursement	\$5,000	\$3,000	(\$2,000)	-40.00%
	Total Revenue	\$537,604	\$542,000	\$4,396	0.82%

Total Formula Based State Aid New Lebanon CSD

School Year	Foundation Aid	Gap Elimination Adjustment	High Tax Aid	Total	Difference
2007-08	\$1,988,748		\$100,000	\$2,088,748	
2008-09	\$2,157,630		\$143,187	\$2,300,817	\$212,069
2009-10	\$2,157,630	(\$299,236)	\$143,187	\$2,001,581	(\$299,236)
2010-11	\$2,157,630	(\$382,254)	\$143,187	\$1,918,563	(\$83,018)
2011-12	\$2,157,630	(\$408,176)	\$143,187	\$1,892,641	(\$25,922)
2012-13	\$2,170,575	(\$377,357)	\$143,187	\$1,936,405	\$43,764
2013-14	\$2,177,086	(\$270,599)	\$143,187	\$2,049,674	\$113,269
2014-15	\$2,195,591	(\$200,599)	\$143,187	\$2,138,179	\$88,505
2015-16	\$2,203,714	(\$109,891)	\$143,187	\$2,237,010	\$98,831

Total Formula Based State Aid New Lebanon CSD



General Support

- Includes BOCES OPEB credit

	2014-15 Budget	2015-16 Proposed Budget	Change	Percentage Change
General Support	\$765,561	\$732,400	(\$33,161)	-4.33%

Operations and Maintenance

- Increase in cost for High Speed Broadband/ Partially offset by ERATE
- Decrease in maintenance/ tractor purchase 14-15

	2014-15 Budget	2015-16 Proposed Budget	Change	Percentage Change
Operations	\$555,773	\$570,716	\$14,943	2.69%
Maintenance	\$373,659	\$344,469	(\$29,190)	-7.81%

Pre K Program

- We learned Friday morning that New Lebanon will not be included in the Targeted Pre K grant which supports Questar III's Pre K program
- We recognize the benefit to our district of having students in a Pre K program prior to Kindergarten
- We explored the limited options available given this last minute decision
- We looked to create a budget neutral alternative

Proposed Pre K Program for Next Year

- Create a half day program for 4 year olds living in district (Capped at 18 students)
- With a half day program we can staff a Pre K teacher by redeploying existing staff
- We currently pay Questar \$43,500 for the portion that the Targeted Pre K grant will not cover
- With this savings we can hire an additional Teaching Assistant to staff the Pre K room
- With the remainder of the savings and through using existing furniture and instructional materials we can meet the needs of the Pre K class

Instruction

- Supports all programs

	2014-15 Budget	2015-16 Proposed Budget	Change	Percentage Change
Instructional	\$4,006,370	\$4,121,753	\$115,383	2.88%

Special Education

- Added an additional Special Education Outside Placement

	2014-15 Budget	2015-16 Proposed Budget	Change	Percentage Change
Special Education	\$1,035,670	\$986,655	(\$49,015)	-4.73%

Special Education Outside Placements

	Private	Public	BOCES	Total
2011-12	4	0	5	9
2012-13	3	1	3	7
2013-14	4	0	3	7
2014-15	4	0	4	8
2015-16 Budget	3	0	5	8

Information Technology

	2014-15 Budget	2015-16 Proposed Budget	Change	Percentage Change
Information Technology	\$204,345	\$182,040	(\$22,305)	-10.92%

Co-Curricular and Athletics

- Includes costs for JV Programs

	2014-15 Budget	2015-16 Proposed Budget	Change	Percentage Change
Co-Curricular and Athletics	\$139,155	\$165,300	\$26,145	18.79%

Transportation

- Reduction of one Suburban/ Still includes purchase of two Suburbans
- We will plan to take the sedan off the road and one Suburban can be used for Driver's Ed

	2014-15 Budget	2015-16 Proposed Budget	Change	Percentage Change
Transportation	\$1,091,018	\$922,512	(\$168,506)	-15.44%

Undistributed Expenses

- **Reduction of Health Insurance Premiums from 2% estimated to .3% increase for Medical and a .8% increase for Prescriptions**

	2014-15 Budget	2015-16 Proposed Budget	Change	Percentage Change
Undistributed Expenses	\$4,594,446	\$4,648,907	\$54,461	1.19%

Budget Summary

	2014-15	2015-16	Difference	% Change
Budget	\$12,765,996	\$12,674,751	(\$91,245)	-0.71%
Revenue	\$3,911,652	\$4,001,407	\$89,755	2.29%
Appropriated Fund Balance	\$331,000	\$150,000	(\$181,000)	-54.68%
Levy Amount	\$8,523,344	\$8,523,344	\$0	0.00%

Government Efficiency Plan for New Lebanon CSD

		2016-17	2017-18	2018-19
Full Time Special Education Director	Full Time Salary	\$99,538	\$102,524	\$105,600
	TRS	\$13,198.74	\$13,594.70	\$14,002.54
	FICA & Medicare	\$7,415.58	\$7,638.05	\$7,867.19
	District Contribution to Health Insurance	\$16,959	\$17,298	\$17,644
	Total Salary and Benefits	\$137,111	\$141,055	\$145,114
Part Time CSE Chair	Part Time Salary	\$40,000	\$41,200	\$42,436
	TRS	\$5,304	\$5,463	\$5,627
	FICA & Medicare	\$2,980	\$3,069	\$3,161
	Total Cost (No Benefits)	\$48,284	\$49,733	\$51,224
Savings in Change from Full Time Special Education Director to Part Time CSE Chair		\$88,827	\$91,323	\$93,889
Projected Savings from Pharmacy Benefit Manager		\$26,345	\$28,716	\$31,301
Total Projected Savings		\$115,172	\$120,039	\$125,190
Savings Requirement (1% of 2013-14 Tax Levy)		\$85,233	\$85,233	\$85,233

Budget Summary

1. **Stays within Tax Cap Calculation**
2. **Meets all of our needs to maintain a quality program and facilities**
3. **Allows us to meet all mandated requirements**
4. **Tax Freeze Compliant Budget**
5. **Positions the District for current and future needs**

Questions

