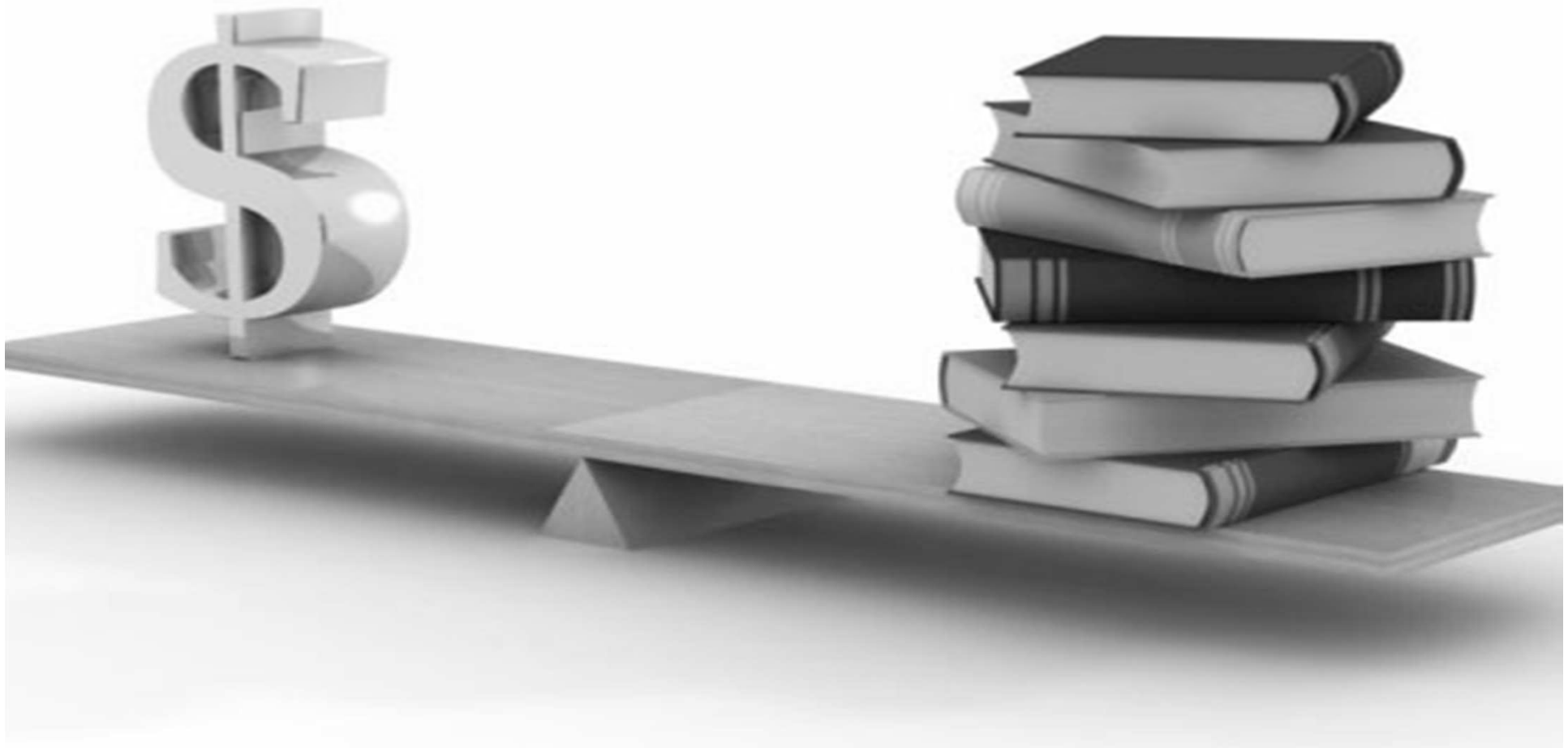


Budget Hearing

May 6, 2014



Budget Hearing

Why do we have a budget hearing if the budget has already been adopted?

1. It's a law: School Boards of Education must hold a public hearing to present to the voters the budget for the upcoming school year.

To present the proposed budget at the public hearing the Board of Education must present its budget in three components:

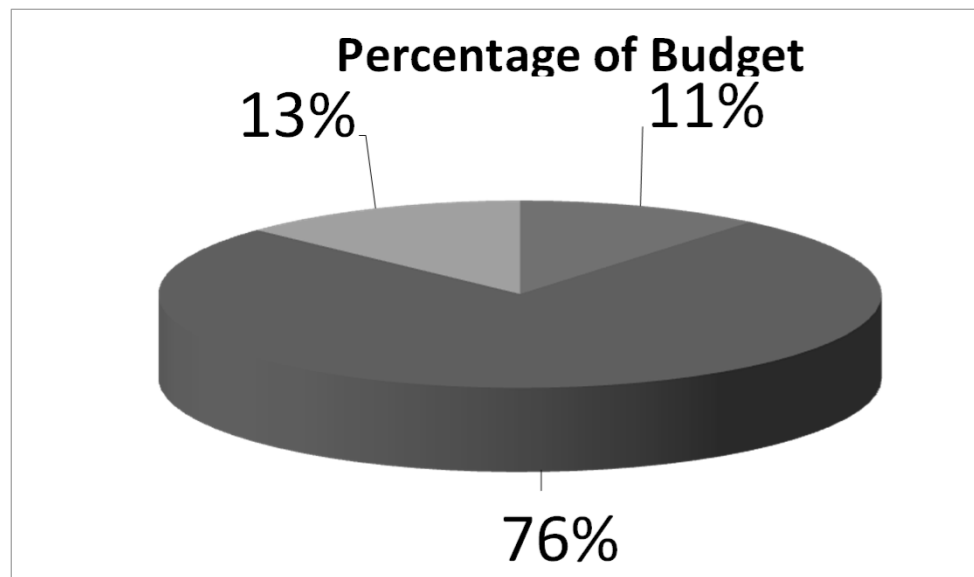
- (1) Program Component
- (2) Capital Component
- (3) Administrative Component

Year to year budget comparison

2013-14 actual	2014-15 proposed	Percent change
\$45,482,183	\$49,098,553	7.95%

3 Part Budget

	2013-14 Actual	2014-15 Proposed	Dollar Change	Percentage Change
Administrative	\$5,167,867	\$5,362,162	\$194,295	3.76%
Program	\$34,879,826	\$37,439,368	\$2,559,542	7.34%
Capital	\$5,434,496	\$6,297,024	\$862,528	15.87%
Total	\$45,482,183	\$49,098,553	\$3,616,365	7.95%



Administrative Component

\$5,362,162

(Included are: salaries, related benefits and all other costs related to implementing and supporting instructional programs.)

- Board of Education
- District Clerk
- District Meeting (Annual Budget Vote)
- Superintendent
- Assistant Superintendent for Curriculum
- Pupil Services (Special Education)
- Substitute Calling
- Legal
- Business Administration
- Benefits
- Central Copying
- Tax Collection
- Public Information/Records Management
- Insurance
- Auditing
- Athletics
- Elementary School Administration
- Middle School Administration
- High School Administration
- In-service Training
- BOCES Administrative Costs

Program Component

\$37,439,368

(Included are: salaries, related benefits and all other costs directly related to instructional programs.)

- Regular Teaching
- Library / Media Center
- District Wide Health Coordination
- Building Wide Assemblies
- Guidance / Student Services
- Audio Visual / CAI / Educational TV
- Building Wide Field Trips
- Health Services
- Transportation
- Program Related Benefits
- Building Wide Contractual
- Contractual Discretionary
- DW Curriculum & Instruction
- Total BOCES Program Services
- Building Wide Newsletters
- Interscholastic Sports
- Building Wide General Supplies
- Co-Curricular Miscellaneous Programs
- Building Wide Textbooks
- Assessment
- Speech & Psychology
- Summer School
- Special Education (all buildings included)
- After School Programs
- Professional Development
- Character Education

Capital Component

\$862,528

(Included are: salaries, related benefits, equipment and all other costs directly related to Operations and Maintenance.)

- Operation of Plant
- Maintenance of Plant
- Grounds Maintenance
- Plumbing Systems/Sewer Lines
- Asbestos
- General Building District Wide
- Doors & Windows
- Boilers
- Site Inspection
- Auditoriums
- HVAC
- Safety & Security
- Gymnasiums
- Debt Service
- Capital Related Benefits
- Electrical
- Judgment & Claims
- BOCES - Capital Related Services
- Capital Improvements



Projected Revenues

Category	2013-14 Budgeted Revenue \$	2014-15 Estimated Revenue \$	Revenue Change in \$	Budget to Budget %
Federal Aid	1,017,483	1,017,483	0	0
Other Revenues (PILOTs, Charges for Services(non-resident tuition, health and welfare, Medicaid)Interest, etc.)	2,060,351	1,745,850	-314,501	-15.26
State Aid	16,914,799	22,596,591	1,086,849	6.43
Assigned Fund Balance (Reserves, BOCES Refund, Capital Transfer)	4,488,678	6,754,464	1,515,786	33.77
Tax Levy	22,018,355	22,596,591	578,236	2.63
Total	45,482,183	49,098,553	3,616,370	7.95

Other Initiatives & Cost Savings

- Electrical – Replacement of fixtures with energy efficient units with financial help from Central Hudson
- Cooperative purchasing
- BOCES services – generates state aid
- Vendor keeping rate increases low

Calculation of Projected Tax Levy for 2014-15

Proposed 2014-15 budget	\$49,098,553
Less:	
Estimated revenues	(\$19,747,498)
Use of fund balance	(\$ 6,754,464)
Equals projected tax levy 2014-15	\$22,596,591
Last year's tax levy 2013-14	\$22,018,355
Difference	\$ 578,236
Increase in Tax levy ¹	2.63%

1. Tax levy does not exceed the NYS Property Tax Levy Limit

NYS Tax Levy Limit

Prior Year Tax Levy times Tax Base Growth Factor	
\$22,018,355 x 1.0000 =	\$22,018,355
Add in PILOTS from 2013-14	\$ 818,118
Subtract 2013-14 exemptions	-\$ 321,882
Becomes the Prior Year Levy =	\$22,514,591
Then multiply by Allowable Growth Factor	
(lesser of CPI or 2%) (1.0146)	\$22,843,304
Subtract PILOTS from 2014-15	\$ 550,942
Becomes Tax Levy Limit (before exemptions)	\$22,292,362
Add in 2014-15 exemptions	\$ 304,229
Becomes Maximum Levy AFTER exemptions	\$22,596,591

Which is within the NYS Property Tax Levy Limit

Estimated tax implications by town

Town	Wawarsing	Mamakating	Rochester
Parcels	5,012	989	39
Average assessment (estimated true market value of \$100,000)	\$1,550	\$45,900	\$84,000
2013-14 tax rate per thousand	\$1,151.14	\$32.12	\$19.56
Estimated 2014-15 tax rate per thousand	\$1,228.73	\$32.61	\$21.62
2013-14 tax bill	\$1,855.79	\$1,458.45	\$1,769.59
Estimated 2014-15 tax bill	\$1,904.53	\$1,496.75	\$1,816.06
Estimated change in tax bill	\$ 48.74	\$ 38.30	\$ 46.47
Estimated monthly change in tax bill	\$ 4.06	\$ 3.87	\$ 3.19

- Estimates only
- Do not reflect STAR
- Actual tax rates are determined after the real property tax rolls are calculated after taking into account any changes in assessments (prepared by the Town Assessors,)
- Equalization rates finalized by NYS

Star Program

- All primary residential property owners are eligible to participate
- Basic exemption: Reduction is a total of \$30,000 in assessed valuation (based on a full assessment).
- Enhanced Exemption: Additional reduction for senior citizens who meet income requirements. (Those eligible must re-file annually by March 1 with their town's assessor)
* Re-filing a star application is only for those eligible for the enhanced exemption

Example of estimated STAR impact on a tax bill
for a town of Wawarsing home with a true
(market) value of \$100,000 (assessed at \$1,550)

2013-14 tax bill	\$1,855.79
Add estimated increase	\$ 48.74
Estimated 2014-15 tax bill	\$1,904.53
Less estimated STAR	\$ 681.00
Estimated tax payment	\$1,223.53

These are estimates only. Amounts will change as assessed values and equalization rates are finalized by NYS and local towns.

Contingent Budget

2013-14 Actual	2014-15 Proposed	2014-15 Contingent	Difference
\$45,410,936	\$49,098,553	\$49,031,841	\$3,620,905

Under the new tax levy law the tax levy can't increase from the current year.

The District would need to further reduce its budget by an additional \$578,236 to get to state required contingent budget. This would be achieved by possible reductions in non-health/safety related equipment, additional staff positions and several BOCES related services.

Frequently Asked Questions

- **Is there any benefit to the District if the budget is defeated? NO!**
 - A defeated budget requires the levy to increase by 0% from last year. This is a mandated \$578,236 reduction.
 - A defeated budget will have a negative impact on the 2014-15 programs as well as future years' programs.
- **How do I vote?**
 - Registration forms are available in the District Clerk's office, or you can register with the Ulster County Board of Elections.
 - High School media center
 - 8am – 8pm
 - All schools vote on the same date. 3rd Tuesday in May
- **What if I can't make it?**
 - Applications for absentee ballots are in the District Office from 8am – 4pm and must be mailed by 7 days prior to the budget vote (May 14, 2012)
 - Absentee ballots must be received by the District Clerk no later than 5pm on the day of the budget vote.

Budget Vote & Board Election

Tuesday, May 20, 2014

Ellenville High School Library

8 :00 A.M. – 8:00 P.M.