

PRELIMINARY ADMINISTRATIVE 2018-2019 BUDGET BOOKS II AND III

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MONROE-WOODBURY
Central School District



Book II



Category: CORE Programs

| Code | Description | 2017-2018 Adopted Budget | 2018-2019 Budget | \$ Difference | % +/- |
|------|--------------------------|--------------------------------|---------------------|------------------|---------------|
| 3900 | Kindergarten/First Grade | \$87,474 | \$86,181 | (\$1,293) | -1.48% |
| 4000 | Language Arts | \$140,988 | \$143,196 | \$2,208 | 1.57% |
| 4200 | Mathematics | \$107,912 | \$131,260 | \$23,348 | 21.64% |
| 4300 | Science | \$52,935 | \$124,121 | \$71,186 | 134.48% |
| 4400 | Social Studies | \$56,605 | \$55,680 | (\$925) | -1.63% |
| | Category Total | \$445,914 | \$540,438 | \$94,524 | 21.20% |



Category: District Wide Programs

| Code | Description | 2017-2018 Adopted Budget | 2018-2019 Budget | \$ Difference | % +/- |
|------|------------------------------|--------------------------------|---------------------|------------------|---------------|
| 4350 | Health Education | \$11,949 | \$11,979 | \$30 | 0.25% |
| 4500 | Art | \$73,088 | \$75,998 | \$2,910 | 3.98% |
| 4600 | Music | \$82,320 | \$86,435 | \$4,115 | 5.00% |
| 5000 | Languages Other than English | \$9,638 | \$52,288 | \$42,650 | 442.52% |
| 5101 | Family & Consumer Sciences | \$37,130 | \$38,320 | \$1,190 | 3.20% |
| 5102 | Technology | \$41,350 | \$52,850 | \$11,500 | 27.81% |
| 5700 | Gifted & Talented | \$24,290 | \$24,290 | \$0 | 0.00% |
| | Category Total | \$279,765 | \$342,160 | \$62,395 | 22.30% |



Category: Physical Education and Athletics

| Code | Description | 2017-2018 Adopted Budget | 2018-2019 Budget | \$ Difference | % +/- |
|------|--------------------|--------------------------------|---------------------|------------------|----------|
| 4700 | Physical Education | \$36,767 | \$35,811 | (\$956) | -2.60% |
| 5200 | Interscholastic | \$395,686 | \$406,932 | \$11,246 | 2.84% |
| | Category Total | \$432,453 | \$442,743 | \$10,290 | 2.38% |



Category: Special Secondary Programs

| Code | Description | 2017-2018 Adopted Budget | 2018-2019 Budget | \$ Difference | % +/- |
|------|----------------------|--------------------------------|---------------------|------------------|----------|
| 4100 | In-School Suspension | \$200 | \$200 | \$0 | 0.00% |
| 5300 | Business Education | \$12,635 | \$17,187 | \$4,552 | 36.03% |
| 5900 | Student Activities | \$23,650 | \$65,950 | \$42,300 | 178.86% |
| | Category Total | \$36,485 | \$83,337 | \$46,852 | 128.41% |

Book III



Category: Instructional Support - Building

| Code | Description | 2017-2018 Adopted Budget | 2018-2019 Budget | \$ Difference | % +/- |
|------|------------------------|--------------------------------|---------------------|------------------|----------|
| 3200 | Supervision-Principals | \$198,192 | \$192,227 | (\$5,965) | -3.01% |
| 3800 | General Supplies | \$696,171 | \$692,303 | (\$3,868) | -0.56% |
| 8100 | Conferences & Meetings | \$27,025 | \$30,500 | \$3,475 | 12.86% |
| | Category Total | \$921,388 | \$915,030 | (\$6,358) | -0.69% |



Category: Educational Support Services

| Code | Description | 2017-2018 Adopted Budget | 2018-2019 Budget | \$ Difference | % +/- |
|------|---------------------------------------|--------------------------------|---------------------|------------------|----------|
| 3100 | Administration | \$8,000 | \$8,000 | \$0 | 0.00% |
| 6500 | E.S.L. (English as a Second Lang.) | \$15,250 | \$15,250 | \$0 | 0.00% |
| 6550 | Academic Intervention Services | \$16,500 | \$16,500 | \$0 | 0.00% |
| 5800 | Parochial Texts | \$22,000 | \$22,000 | \$0 | 0.00% |
| | Category Total | \$61,750 | \$61,750 | \$0 | 0.00% |



Category: Instructional Management

| Code | Description | 2017-2018 Adopted Budget | 2018-2019 Budget | \$ Difference | % +/- |
|------|--------------------------|--------------------------------|---------------------|------------------|----------|
| 3000 | Instructional Management | \$105,250 | \$124,250 | \$19,000 | 18.05% |
| 7700 | Community Services | \$8,300 | \$8,300 | \$0 | 0.00% |
| 9300 | Curriculum Development | \$138,450 | \$213,450 | \$75,000 | 54.17% |
| | Category Total | \$252,000 | \$346,000 | \$94,000 | 37.30% |



Category: Business Office

| Code | Description | 2017-2018 Adopted Budget | 2018-2019 Budget | \$ Difference | % +/- |
|------|-------------------------|--------------------------------|---------------------|------------------|--------------|
| 1310 | Business Administration | \$43,343 | \$56,100 | \$12,757 | 29.43% |
| 1320 | Audit | \$65,000 | \$65,000 | \$0 | 0.00% |
| 1325 | Treasurer | \$1,000 | \$1,000 | \$0 | 0.00% |
| 1330 | Tax Collector | \$19,500 | \$19,500 | \$0 | 0.00% |
| 1910 | Insurance | \$478,200 | \$475,000 | (\$3,200) | -0.67% |
| 1380 | Fiscal Agent Fees | \$10,000 | \$20,000 | \$10,000 | 100.00% |
| 2600 | Debt Service | \$5,793,372 | \$5,806,048 | \$12,676 | 0.22% |
| 1420 | Legal | \$284,000 | \$272,000 | (\$12,000) | -4.23% |
| 7200 | BOCES Admin. Charges | \$1,119,760 | \$1,206,035 | \$86,275 | 7.70% |
| | Category Total | \$7,814,175 | \$7,920,683 | \$106,508 | 1.36% |



Category: Board of Education

| Code | Description | 2017-2018 Adopted Budget | 2018-2019 Budget | \$ Difference | % +/- |
|------|-------------------------------|--------------------------------|---------------------|------------------|----------|
| 0100 | Board of Education | \$13,450 | \$23,450 | \$10,000 | 74.35% |
| 0200 | District Clerk | \$41,300 | \$41,675 | \$375 | 0.91% |
| 0300 | Chief School Administrator | \$13,150 | \$13,150 | \$0 | 0.00% |
| 1400 | Community Relations | \$143,500 | \$55,000 | (\$88,500) | -61.67% |
| | Category Total | \$211,400 | \$133,275 | (\$78,125) | -36.96% |



Category: Personnel Management

| Code | Description | 2017-2018 Adopted Budget | 2018-2019 Budget | \$ Difference | % +/- |
|------|----------------------|--------------------------------|---------------------|------------------|----------|
| 0800 | Personnel Management | \$82,575 | \$37,250 | (\$45,325) | -54.89% |



Property Tax Cap

- **What is the property tax cap?**
 - In general, the tax cap law establishes a limit on the annual growth of property taxes levied by local governments and school districts to two percent or the rate of inflation, whichever is less. Began for schools in FY 2012-2013.
- **Are there exclusions or exceptions to the tax cap?**
 - There are limited, narrow exclusions to the cap, including certain costs of significant judgments arising out of tort actions, unusually large year-to-year increases in pension contribution rates and the local portion of capital expenditures.
- **Is there an override mechanism to the tax cap?**
 - The tax levy cannot exceed the cap unless 60%+1 voters approve such an increase.



Maximum Allowable Tax Levy

- **Adjustments to the Levy Limit**
 - **Tax base growth factor**
 - Adjusts for “brick and mortar” development that increases a municipality’s taxable property.
 - **Available Carryover**
 - If a local government levies less than the levy limit, up to 1.5 percent of that year’s tax levy limit may be added to the levy limit for the next fiscal year.
 - **Exclusions or Exemptions**
 - Pension contributions.
 - Court orders or judgments (excludes tax certiorari).
 - Capital expenditures for school districts only.
 - **Maximum allowable tax levy increase rarely equal to 2%!**

MW CSD Maximum Allowable Levy



| | | |
|---|---|------------------|
| Prior Year Tax Levy | | 116,474,388 |
| Tax Base Growth Factor | x | 1.0170 |
| | = | 118,454,453 |
| Add: Prior Year Payments in Lieu of Taxes (PILOTs): | + | 123,469 |
| Less: Prior Year Exemptions (capital levy) | - | 934,379 |
| Adjusted Prior Year Levy | = | 117,643,543 |
| | | |
| Adjusted Prior Year Levy | | |
| Allowable Growth Factor (lesser of 2% or CPI) | x | 1.0200 |
| | = | |
| Less: Coming Year Payments in Lieu of Taxes (PILOTs): | - | 199,868 |
| Tax Levy Limit (submitted to comptroller's office by March 1 st) | = | 119,796,546 |
| Add: Coming Year Exemptions/Exclusions (Net of State Aid) | | |
| 2017-2018 Capital Levy (existing debt service) | + | 1,191,399 |
| 2017-2018 Capital Levy (buses) | + | 541,902 |
| Pension Exclusion | + | 0 |
| | | |
| Maximum Allowable Levy | = | 121,529,847 |
| \$ CHG | | 5,055,459 |
| % CHG | | 4.34% |

Assembly's Proposal for School Aid



- Assembly Legislative Budget Proposal Released
 - \$1.5 billion increase in funding for schools
 - \$1.2 billion for Foundation Aid
 - Four year phase in of Foundation Aid formula
 - Authorization for Districts to create a TRS reserve
 - Assembly Rejected:
 - The proposal to cap growth in transportation, building and BOCES aid
 - Proposal to shift more of the cost of summer school special education programs to school districts.
- Executive Budget Proposal
 - Proposed Increase of \$768 million (3%)
 - Foundation Aid +\$337 million
 - Expensed based aid +\$313 million
 - Fiscal Stabilization? \$64 million
 - Targeted programs/Other grants \$54 million
 - New Aid Cap – Building, Transportation and BOCES Aid
 - Capped at 2% increase annually, Bldg. aid cap statewide and proportionally reduced, others 2% by district.
 - Legislature opposes this proposal which has the potential to shift \$115 million to school districts.

Public High Cost Excess Cost Aid

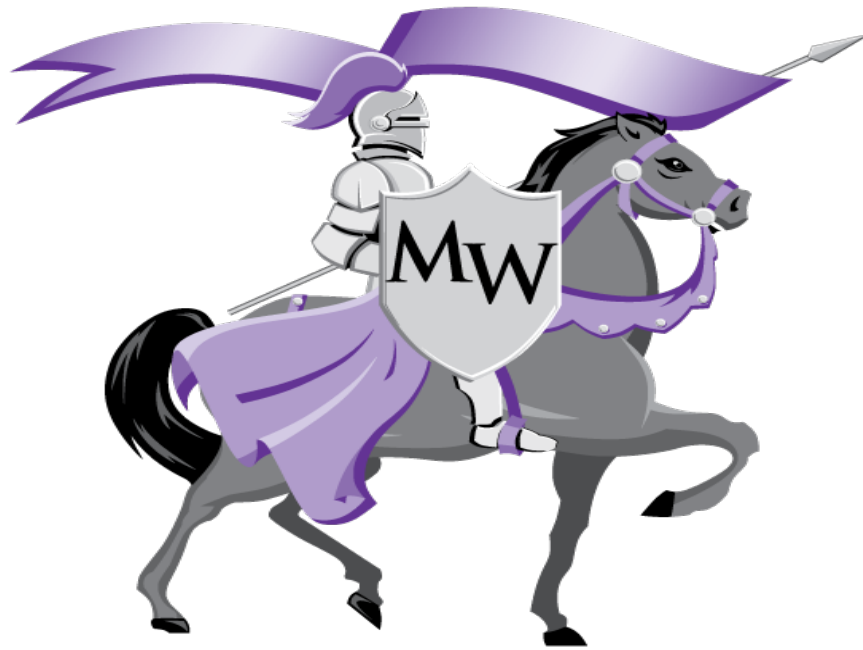


- 10-month Special Education Programs
 - District operated, BOCES or other public placement
- Eligibility - Costs must exceed lesser of \$10,000 or 4X Approved Operating Expense (AOE) per pupil
- Formula
 - Annual Cost – (3 X AOE per pupil) X FTE X Excess Cost Aid Ratio
 - Monroe-Woodbury C.S.D.
 - Latest AOE = \$15,397 X 3 = \$46,191 Deduct
 - Excess Cost Aid Ratio: 58.8%
 - \$75,000 - \$46,191 = \$28,809
 - \$28,809 * 58.8 = \$16,940 or 22.6%
- NYSED STAC (System to Track and Account for Children) Used for Claiming Aid
 - School districts must submit individual pupil cost information to NYSED, NYSED reviews and approves costs, payment occurs in subsequent year, prior year revisions can occur, can become difficult to track and account for aid
 - Eligible Costs Include:
 - Tuitions and Related services
 - In district program costs including: teacher and paraprofessional salaries and benefits, in district related services, special equipment and any other contracted costs



Instructional Materials Aid

- Instructional Materials Aid Formula
 - Per Pupil \$ Apportionment X Enrollment (resident public and non public) or actual expenses whichever is less
- Textbook Aid \$58.25
 - Hard cover books, textbooks, paperback books, electronic content, workbooks and newspapers and magazines distributed bi-weekly
- Computer Software Aid \$14.98
 - Purchase of educational software and/or annual licensing fees
- Library Materials Aid \$6.25
 - A/V or printed materials cataloged with a useful life greater than one year
- Computer Hardware Aid
 - \$24.20 X enrollment X aid ratio
 - Computer equipment used for instruction, repair and training, peripheral devices, graphing calculators



Questions?