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# Board of Education Approved Budget

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April 23, 2024

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Dr. Erceg  
Superintendent

Colleen Mills  
School Business Official<sup>1</sup>



# **SAUGERTIES**

## **CENTRAL SCHOOL DISTRICT**

**SCHOOL BUDGET VOTE  
& ELECTIONS**

**May 21 • 6 AM - 9 PM**

**LOCATIONS:**

**Cahill, Grant D. Morse, &  
Riccardi Elementary Schools and  
Mt. Marion Learning Center**

# State Budget Updates

**Save Harmless Provision has been reinstated**  
**Foundation Aid - \$17,432,016**

**Governor Hochul's [Back to Basics](#) reading plan** takes statewide action to ensure that every school district utilizes instructional best practices grounded in the **Science of Reading**. This approach includes teaching phonemic awareness, phonics, decoding, vocabulary, and comprehension. **By September of 2025, all school districts will need to certify with SED** that their curriculum, instructional strategies, and teacher professional development align with all elements of the instructional best practices.

# 2023-2024 Budget Status

	2023-2024 Approved Budget	Adjusted Budget	Available
General Support 1000-1999	\$6,669,063	-	\$107,419
Instruction 2000-2999	\$36,930,038	\$38,399,722	\$151,443
Transportation 5000-5999	\$5,535,280	\$5,353,117	\$65,350
Employee Benefits 9000-9099	\$19,130,459	\$18,174,350	\$344,255
Debt Service 9700-9799	\$2,502,719	\$2,463,115	-\$34,724
Interfund Transfers 9900-9999	\$425,000	\$977,232	\$175,000
<b>Totals</b>	<b>\$71,192,559</b>	<b>\$72,031,227</b>	<b>\$808,743</b>

# Approach to Budgeting

- Calculate projected cost based on current staff, retirees, replacement staff (salary, FICA, Medicaid, pension)
- Reconcile health insurance for active staff and retirees
- Generate and review BOCES/MHRIC service request
  - Special Education placements, including pending placements
  - Related and itinerant Services (Speech, OT, PT, Aides, Assistive Technology, Temporary and Long Term Therapeutic Program)
  - Technology (Infinite Campus, nVision, Frontline, Databases for our Students, OLAS Hiring, Family ID, Hudl, Data Warehousing and State Reporting, Board Docs, Raptor)
  - Health, Safety & Risk Management
- Determine anticipated transportation costs

# Approach to Budgeting

- Collaborate with a financial consultant to determine debt service & building aid
- Review state funding proposals to determine if any adjustments are necessary
- Look for additional revenues
- Examine historical budgets and expenditures



# Reductions Already Accounted For

- Retirement Head Custodian & Retirement Maintenance Foreman to be replaced by a Director of Facilities
- 1:1 Nurse
- Science Content Specialist
- Behavioral Support: Reduce General Fund Component, Maintain Title Fund Component
- Bring ACA processing in-house
- Switched phone provider to a less expensive provider
- Reduced non-essential software

2 <sup>nd</sup> Highest Growth in Ulster County	→	2023-204 Tax Levy		\$44,185,168
		Tax Base Growth	x	1.0124
Economic Stimulus Agreements	→	2024 PILOTS	+	\$44,733,064
				\$43,253
Prior Year's Capital Expense Cost	→	2024 Capital Levy	-	\$44,776,317
				\$1,002,427
2% Cap on Inflation Increases	→	Actual Inflation (CPI) 4.16%	x	\$43,773,890
				1.02
Economic Stimulus Agreements	→	2025 PILOTS	-	\$44,649,368
				\$48,815
2024-2025 Capital Expense Costs	→	2025 Capital Levy	+	\$44,600,553
ERS Increase	→	>2% Increase in Rate	+	\$1,178,948
				\$6,157
<b>Tax Levy Cap</b>				<b>\$45,785,658</b>



  
**Sawyers**  
Thank You!

	2021-2022	2022-2023	2023-2024	2024-2025
	\$41,522,330	\$42,503,847	\$44,185,168	\$45,785,658
% Increase	2.19%	2.36%	3.96%	3.62%
\$ Increase	\$891,269	\$981,517	\$1,681,321	\$1,600,490

2023 Assessed Property Value  
\$2,914,762,436

School Tax Levy Increase  
\$1,600,490

Increase of ~.55/\$1,000 Property Value

\$300,000 Home=\$4,713

Total of ~\$15.71/\$1,000 Property Value  
(Before Equalization Rate)

	2024-2025 Simple Majority	2024-2025 Super Majority	
<b>Allowable Growth Factor</b>	2%	3.3%	
<b>Tax Levy</b>	\$45,785,658	\$46,354,719	
<b>% Increase</b>	3.62%	4.91%	+1.29%
<b>\$ Increase</b>	\$1,600,490	\$2,169,551	\$569,061
~\$.55/\$1,000 ~\$15.71/\$1000		~.74/\$1,000 ~15.90/\$1,000	
\$300,000 Home=\$4,713		\$300,000 Home=\$4,770	

The BOE has selected to present to voters a budget with a Tax Levy Increase of 4.91%.

# Expense Based Aid

## \$8,672,926

Transportation	BOCES	Excess High Cost	High Tax	Building
\$2,802,800 (estimated)	\$2,149,025	\$1,370,355	\$342,714	\$1,781,591

Technology	Software	Library	Textbook	Pre-K
\$31,196	\$38,259	\$15,963	\$141,023	\$469,132

Pre-K Grant Funding Per Pupil Enrollment	Maximum 130 Students \$762,340	$  \begin{array}{r}  \$5,864.15/\text{student} \\  \times 80 \text{ students} \\  \hline  \$469,132 \text{ Total Funding}  \end{array}  $
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\*Pre-K funding does not support the General Fund budget. It runs as a separate self-contained grant budget in the special aid fund.

# Other Revenue Sources

## \$2,144,956

BOCES Refund	Health & Welfare Services	Day School Tuition	Leases	Medicaid
\$630,000	\$165,000	\$172,036	\$179,405	\$150,000

PILOT	Interest Earnings & Penalties	Reimbursements & Other Misc. Revenue	E-Rate Reimbursement
\$48,815	\$275,000	\$58,200	\$27,500

Interfund Transfer	Tax Penalty	Pre-K Provider Services	Homeless
\$110,000	\$79,000	\$100,000	\$150,000

# Revenue Comparison

The BOE has selected to present to voters a budget with a Tax Levy Increase of 4.91%.

	2023-2024	Increase (Decrease)	2024-2025 3.62% Tax Levy	2024-2025 4.91% Tax Levy
Tax Levy	\$44,185,168	\$1,600,490	\$45,785,658	\$46,354,719
Foundation Aid	\$17,432,016	-	\$17,432,016	\$17,432,016
Expense Based State Aid	\$7,262,667	\$1,410,259	\$8,672,926	\$8,672,926
Misc. Revenue	\$1,828,478	\$316,478	\$2,144,956	\$2,144,956
Reserves & Fund Balance	\$419,474	?	?	?
TOTAL	\$71,127,803	\$3,476,814	\$74,604,617	\$75,173,678
		Year Over Year Increase	4.89%	5.69%



# Reserves & Fund Balance Current Status

Reserves and Fund Balance	Balance
Employee Retirement Reserve	\$3,621,385.00
Teacher Retirement System Reserve	\$1,993,087.00
Employee Benefit Liability Reserve	\$1,003,645.82
Unassigned Fund Balance	\$3,363,756.53
Capital Reserve	\$4,315,752.18

# Budget Proposal

# Budget Proposal Reductions

- Part-time Counselor/Part-time Spanish Certified Teacher (1 FTE)
- Part-time French Certified Teacher (0.4 FTE)
- Library Media Specialist (1 FTE)
- Science Certified Teacher (1 FTE)
- Math Certified Teacher (1 FTE)
- English Language Arts Certified Teacher (1 FTE)
- Typists (2 FTE)
- Math, ELA, Social Studies, Science, Technology Lead Teachers
- Full-time Nurse (1 FTE)--> Part-Time Nurse
- Instructional Coaches (3 FTE)
- MTSS (1 FTE)
- Reduce Elementary After School Busing from M-Th to T-W
- Part-Time Teaching Assistants (6.5 FTE=10 Individuals)

# Budget Proposal Maintains

- 1 Social Worker, 1 Psychologist in each building (staff support private schools)
- 1 MTSS Teacher as an additional support to building with highest need
- 1 Instructional Coaches
- 2 Reading Teachers
- AP at Cahill Elementary
- Additional non-mandated Teaching Assistants to be assigned by Building Leaders
- Advocacy Specialist
- Art and Music Levels
- Armed Security
- Athletic Trainer
- Pre-K

# Budget Proposal Modifications/Additions

- 1 FTE Technology Certified Teacher moves to 1 FTE Computer Science
- 1 FTE Head Custodian & 1 FTE Maintenance Foreman moves to 1 FTE Director of Facilities
- 0.5 FTE ENL Teacher
- 1 FTE Speech Teacher (Partially offset by reimbursement from Ulster County)



# Budget Proposal Revenue & Expenses

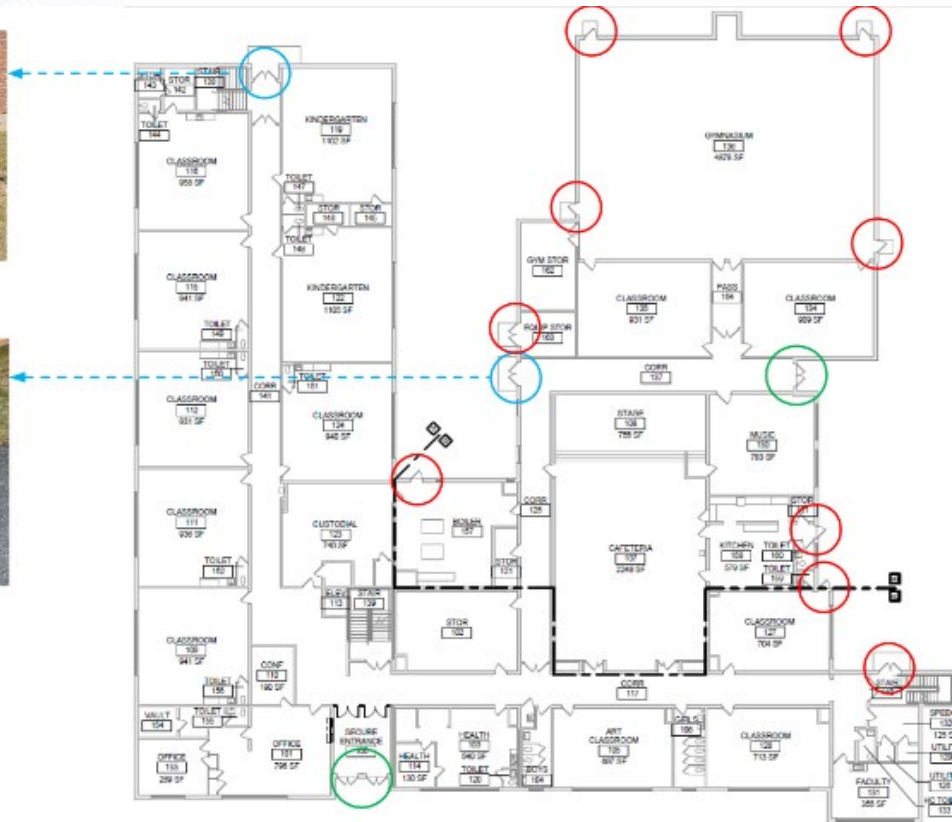
	4.91% Tax Levy
Projected Expenditures	\$77,751,445
Revenue	\$75,173,678
Gap	\$2,577,767
ERS Reserve	\$852,615
TRS Reserve	\$764,000
Fund Balance	\$961,152

# Potential Capital Outlay Project

Vote: 2024

Design: 2024-2025

Construction: 2025-2026



## Riccardi Elementary:

- Currently, 2 ADA Compliant Entrances
- Add up to 2 additional ADA Compliant Entrances
- Update Doors and Hardware

## Board Trustee Candidates

- 1 - Sakinah Irizarry
- 2 - Katie Emerson-Hoss
- 3 - Marlene Anderson-Butler
- 4 - Robert Thomann
- 5 - Michael Meyer



# **SAUGERTIES**

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**SCHOOL BUDGET VOTE  
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