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# Board of Education Budget Hearing

May 14, 2024

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Dr. Erceg  
Superintendent

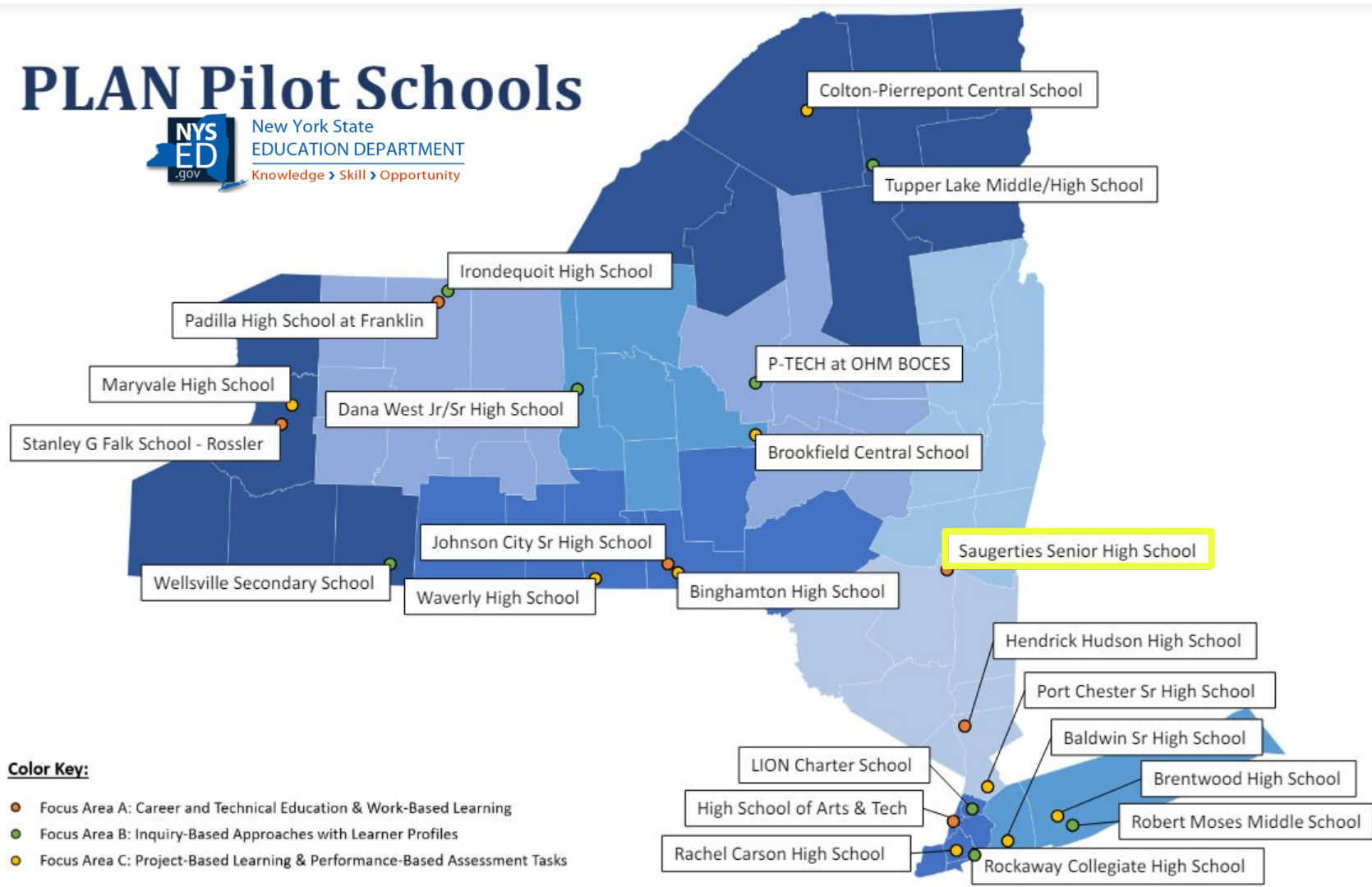
Colleen Mills  
School Business Official

# PLAN Pilot Schools



New York State  
EDUCATION DEPARTMENT

Knowledge > Skill > Opportunity





# **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**

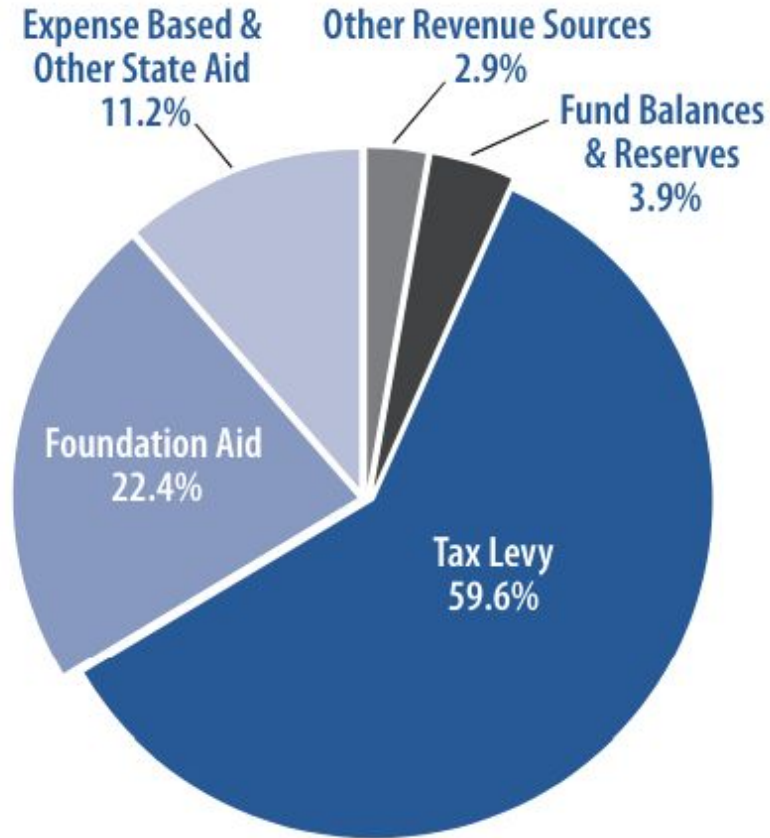
2 <sup>nd</sup> Highest Growth in Ulster County	→	2023-204 Tax Levy		\$44,185,168
		Tax Base Growth	x	1.0124
Economic Stimulus Agreements	→	2024 PILOTS	+	\$44,733,064
				\$43,253
Prior Year's Capital Expense Cost	→	2024 Capital Levy	-	\$44,776,317
				\$1,002,427
2% Cap on Inflation Increases	→	Actual Inflation (CPI) 4.12%		\$43,773,890
		Adopted Levy 1.3% over 2% Cap = 3.3%	x	1.033
Economic Stimulus Agreements	→	2025 PILOTS	-	\$45,218,428
				\$48,815
2024-2025 Capital Expense Costs	→	2025 Capital Levy	+	\$45,169,614
ERS Increase	→	>2% Increase in Rate	+	\$1,178,948
				\$6,157
Tax Levy				\$46,354,719

	2024-2025 Simple Majority	2024-2025 Super Majority	
<b>Allowable Growth Factor</b>	2%	3.3%	
<b>Tax Levy</b>	\$45,785,658	<b>\$46,354,719</b>	
<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%.



# 2024-2025 Revenue



Tax Levy with  
3.3% Growth Factor

**\$46,354,719**

Foundation Aid

**\$17,432,016**

## Expense Based & Other State Aid \$8,688,910

Transportation	BOCES	Excess High Cost	Building
\$2,802,800	\$2,149,025	\$1,385,767	\$1,781,591

High Tax	Textbook	Technology	Software	Library
\$342,714	\$141,023	\$31,768	\$38,259	\$15,963



## Other Revenue Sources

### \$2,275,800

BOCES Refund	Health & Welfare Services	Day School Tuition	Leases	Medicaid
\$650,000	\$165,000	\$173,734	\$179,405	\$200,000

PILOT	Interest Earnings & Penalties	Reimbursements & Other Misc. Revenue	E-Rate Reimbursement
\$48,815	\$275,000	\$74,700	\$30,000

Interfund Transfer	Tax Penalties & Interest	Pre-K Provider Services	Homeless
\$120,000	\$84,146	\$100,000	\$175,000

# Use of Reserves & Fund Balance

**NYS Employee's  
Retirement System (ERS)**

**\$852,615**

**NYS Teacher's  
Retirement System (TRS)**

**\$764,000**

**Fund Balance**

**\$1,383,385**

# 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

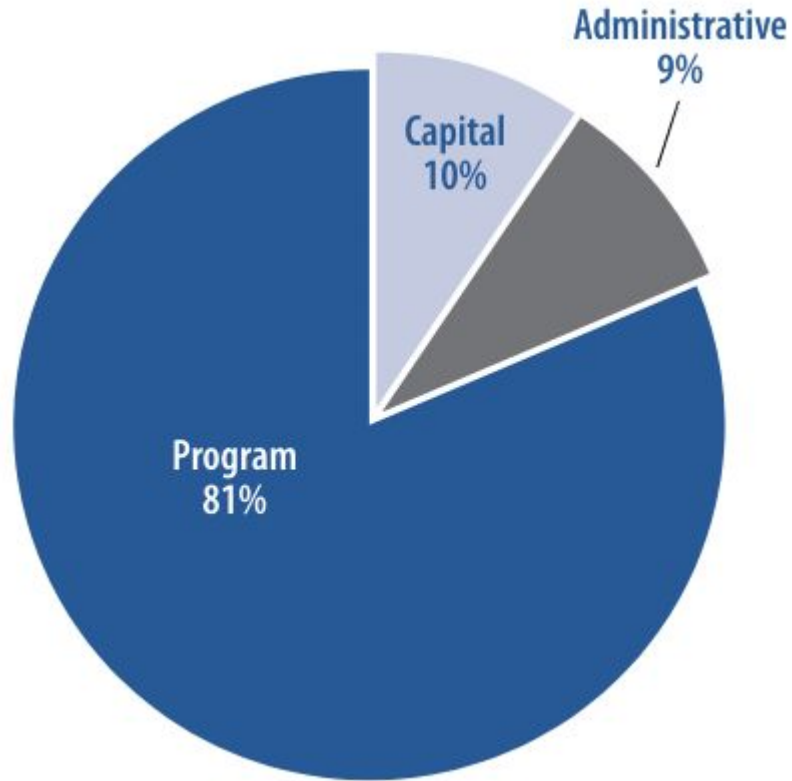
# Revenue Comparison

	2023-2024	Increase (Decrease)	2024-2025 4.91% Tax Levy
Tax Levy	\$44,185,168	\$2,169,551	\$46,354,719
Foundation Aid	\$17,432,016	-	\$17,432,016
Expense Based State Aid	\$7,327,423	\$1,426,243	\$8,688,910
Misc. Revenue	\$1,828,478	\$447,322	\$2,275,800
Reserves & Fund Balance	\$419,474	\$2,580,526	\$3,000,000
TOTAL	\$71,192,559	\$5,964,886	\$77,157,445

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

# 2024-2025 Three Part Budget

## \$77,157,445



# Administrative Component

	2023-2024	2024-2025	Difference	% Change
Board of Education	\$49,105	\$45,336	-\$3,769	-7.68%
Chief School Administrator	\$268,548	\$279,355	\$10,807	4.02%
Finance	\$709,474	\$733,378	\$23,904	3.37%
Legal	\$75,000	\$61,500	-\$13,500	-18.00%
Personnel	\$272,313	\$277,184	\$4,871	1.79%
Records Management	\$4,658	\$6,215	\$1,557	33.43%
Public Information	\$141,682	\$147,438	\$5,756	4.06%
Maintenance of Plant		\$115,000	\$115,000	

The Administrative Component provides for overall general support and management activities, including district office and business office operations, personnel, legal representation, public information and insurance. Cost for administration and supervision of all schools is also included.



# Administrative Component

	2023-2024	2024-2025	Difference	% Change
Security & Safety	\$350,012	\$345,000	-\$5,012	-1.43%
Other Central Services	\$391,943	\$401,708	\$9,765	2.49%
Other Special Items	\$1,232,014	\$986,698	-\$245,316	-19.91%
Curriculum, Development & Supervision	\$220,267	\$219,066	-\$1,201	-0.55%
Supervision: Regular School	\$1,364,267	\$1,611,478	\$247,211	18.12%
Supervision: Special Education	\$13,800	\$7,000	-\$6,800	-49.28%
Research, Planning & Evaluation	\$13,133	\$14,000	\$867	6.60%
Inservice Training-Instruction	\$169,598	\$114,595	-\$55,003	-32.43%

The Administrative Component provides for overall general support and management activities, including district office and business office operations, personnel, legal representation, public information and insurance. Cost for administration and supervision of all schools is also included.

# Administrative Component

	2023-2024	2024-2025	Difference	% Change
Teaching: Students with Disabilities		\$123,600	\$123,600	
Interscholastic Athletics: Regular School		\$48,209	\$48,209	
Transportation		\$13,905	\$13,905	
Employee Benefits	\$1,667,684	\$1,491,411	-\$176,273	-10.57%
	\$6,943,498	\$7,042,076	\$98,578	1.42%

The Administrative Component provides for overall general support and management activities, including district office and business office operations, personnel, legal representation, public information and insurance. Cost for administration and supervision of all schools is also included.

# Program Component

	2023-2024	2024-2025	Difference	% Change
Legal	\$75,000	\$61,500	-\$13,500	-18.00%
Teaching: Regular Schools	\$16,652,726	\$18,397,598	\$1,744,872	10.48%
Teaching: Students with Disabilities	\$11,189,447	\$13,064,712	\$1,875,265	16.76%
Special Programs: ELL	\$457,587	\$548,930	\$91,343	19.96%
Occupational Education	\$1,263,510	\$1,336,425	\$72,915	5.77%
Teaching: Special Schools	\$234,060	\$198,647	-\$35,413	-15.13%
School Library & Audiovisual	\$771,983	\$593,743	-\$178,240	-23.09%
Computer Assisted Instruction	\$1,605,462	\$1,880,025	\$274,563	17.10%
Attendance: Regular School	\$104,048	\$85,049	-\$18,999	-18.26%
Guidance: Regular School	\$805,486	\$837,978	\$32,492	4.03%
Health Services: Regular School	\$524,285	\$548,366	\$24,081	4.59%

The Program Component provides funding for instruction and educational support services for all students. Funds for transportation are also included in this component.

# Program Component

	2023-2024	2024-2025	Difference	% Change
Psychological Services	\$453,237	\$428,268	-\$24,969	-5.51%
Social Workers: Regular School	\$316,329	\$418,840	\$102,511	32.41%
Co-Curricular Activities: Regular School	\$96,409	\$92,474	-\$3,935	-4.08%
Interscholastic Athletics: Regular School	\$674,404	\$717,052	\$42,648	6.32%
Transportation	\$5,535,280	\$6,002,429	\$467,149	8.44%
Employee Benefits	\$16,341,812	\$17,644,240	\$1,302,428	7.97%
Transfer to Other Funds	\$325,000	\$325,000	\$0	0.00%
	\$57,426,065	\$63,181,276	\$5,755,211	10.02%

The Program Component provides funding for instruction and educational support services for all students. Funds for transportation are also included in this component.

# Capital Component

	2023-2024	2024-2025	Difference	% Change
Operations of Plant	\$2,209,361	\$2,213,704	\$4,343	0.20%
Maintenance of Plant	\$889,953	\$789,558	-\$100,395	-11.28%
Security & Safety		\$12,645	\$12,645	0%
Other Special Items		\$373,314	\$373,314	0%
Employee Benefits	\$1,120,963	\$1,104,065	-\$16,898	-1.51%
Debt Service	\$2,502,719	\$2,934,807	\$432,088	17.26%
Transfer to Capital	\$100,000	\$100,000	\$0	0.00%
	\$6,822,996	\$7,528,093	\$705,097	10.33%

The Capital Component pays for maintaining all indoor & outdoor facilities, including electricity, heat, repairs and the principal & interest payments on serial bonds. Transfer to Capital Fund is also included here.

# Adopted Budget 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



# Adopted Budget: Modifications/Additions

- 1 FTE Technology Certified Teacher moves to 1 FTE Computer Science
- 0.5 FTE ENL Teacher
- 1 FTE Speech Teacher  
(Partially offset by reimbursement from Ulster County)

# Adopted Budget: 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 Teacher Stipends
- 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 (5 FTE=10 Individuals)

# Adopted Budget: Reductions

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

# What happens if the budget does not pass?

- The Board of Education can present voters with the same budget, or a revised budget, for one more attempt at earning approval.
- If this attempt is unsuccessful, the District must adopt a contingency budget with a reduction of an additional \$2,626,079 in reductions.

## **What does a contingency budget mean for students:**

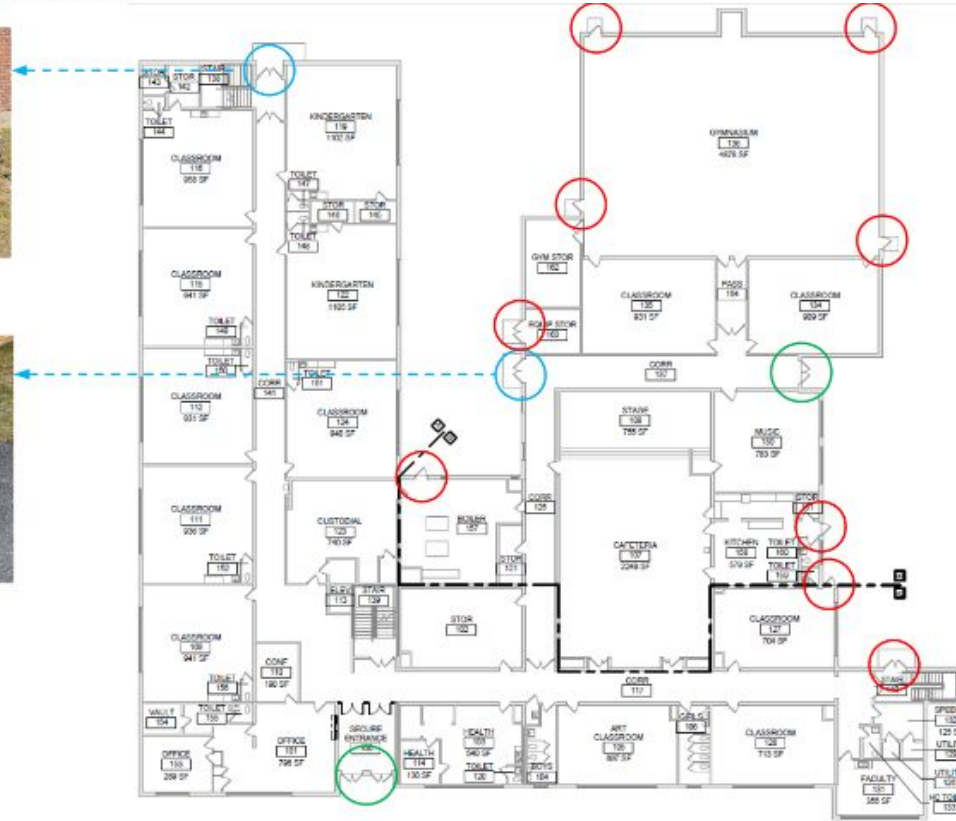
- Reduction in non-mandated opportunities for students.  
Possible Reductions: pre-k, K, mental health supports, Athletics, Arts, etc.
- No new equipment purchases (high-end computers, technology, instruments)

## **What does a contingency budget mean for the community:**

- Elimination of free public use of buildings by the community
- Elimination of non-essential equipment
- Elimination of non-essential building maintenance
- Possible elimination of Armed Security

# 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

(3) Three-Year Term Vacancies



## Absentee & Early Mail Ballots

Requesting by Mail: Application due by May 14

Requesting in Person: Application due by May 20

Completed ballots must be received by the District Clerk by the strict deadline of 5PM on Tuesday, May 21



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