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# Board of Education Budget Hearing

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June 11, 2024

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Dr. Erceg  
Superintendent

Colleen Mills  
School Business Official



# SAUGERTIES

CENTRAL SCHOOL DISTRICT

**REVISED  
BUDGET VOTE**

**June 18 • 6 AM-9 PM**

**JUNIOR HS GYM**

# Timeline of Second Vote

<b>June 4</b>	Special Board Meeting: Adopt School Budget 1st Public Notice about Budget Vote Posted
<b>June 11</b>	Regular Board Meeting: Public Hearing 2nd Public Notice about the Budget Vote Posted
<b>June 18</b>	School Budget Vote 6AM-9PM Absentee Ballots must be received by 5 PM
<b>June 25</b>	Affidavit ballots counted Budget Results Accepted

2 <sup>nd</sup> Highest Growth in Ulster County	→	2023-204 Tax Levy Tax Base Growth	x	\$44,185,168 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 \$1,178,948
ERS Increase	→	>2% Increase in Rate	+	\$6,157
<b>Tax Levy Cap</b>				<b>\$45,785,658</b>

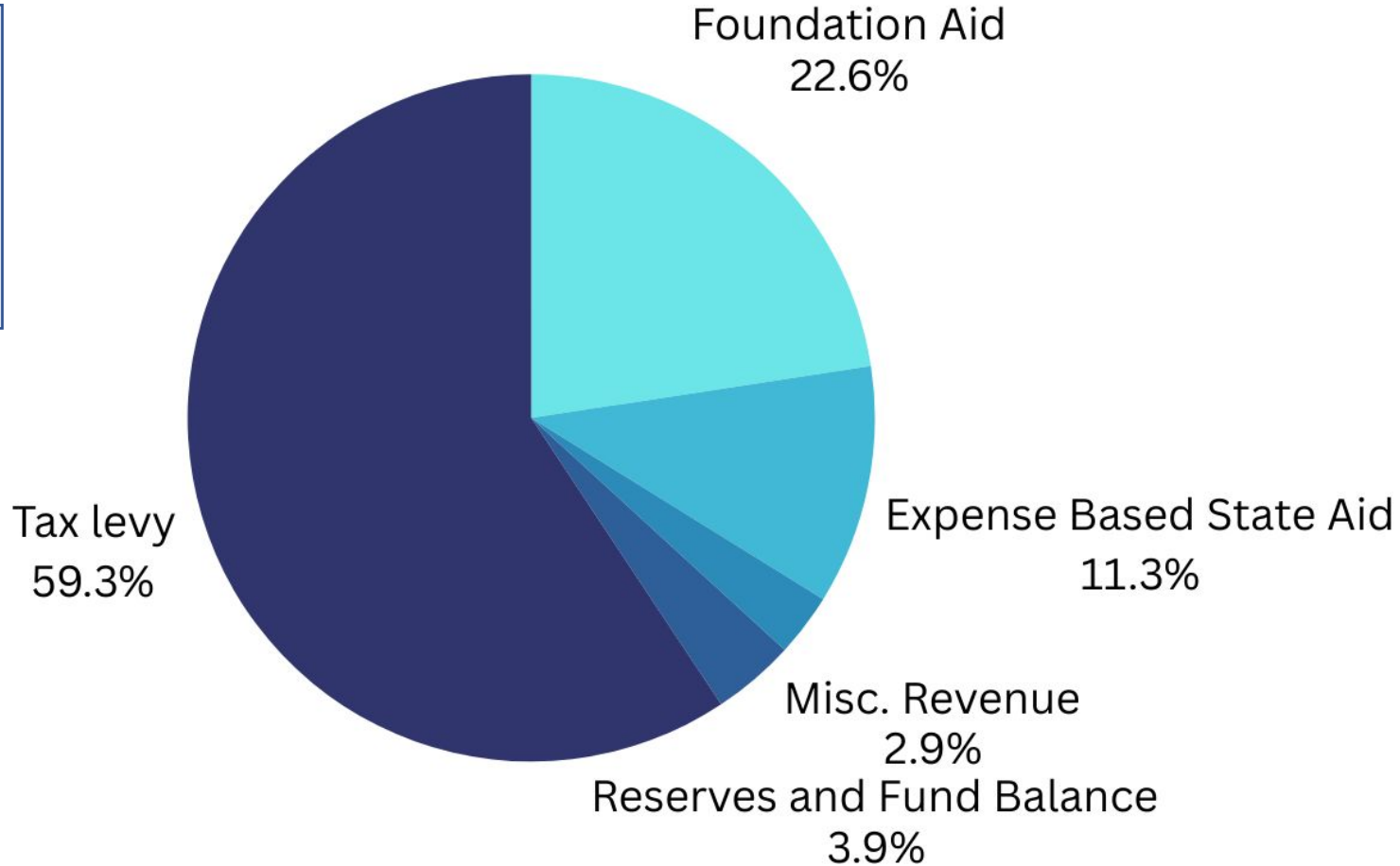
	2024-2025 Simple Majority
<b>Allowable Growth Factor</b>	2%
<b>Tax Levy</b>	\$45,785,658
<b>% Increase</b>	3.62%
<b>\$ Increase</b>	\$1,600,490
~\$.55/\$1,000 ~\$15.71/\$1000	
\$300,000 Home=\$4,713	

## Estimated Tax Impact Compared to 2023-2024

Assessed Value	No STAR	
	Monthly	Annual
\$200,000	\$9.17	110
\$300,000	\$13.75	165
\$400,00	\$18.33	220



## 2024-2025 Revenue



Tax Levy with  
2.0% Growth Factor

**\$45,785,658**

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

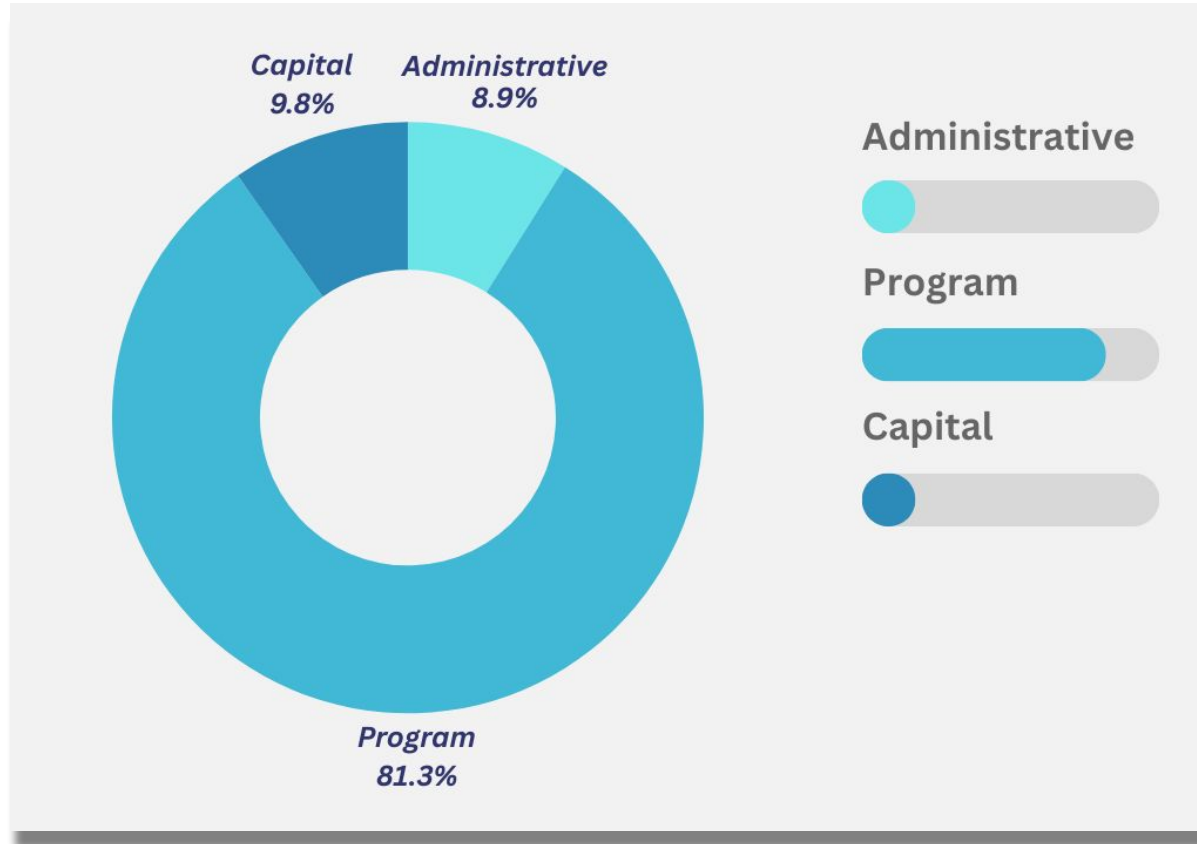
Reserves and Fund Balance	Balance
Employee Retirement Reserve	\$3,621,385.00
Teacher Retirement System Reserve	\$1,993,087.00
Employee Benefit Liability Reserve	\$1,003,645.82
Unassigned Fund Balance	\$3,363,756.53
Capital Reserve	\$4,315,752.18

# Revenue Comparison

	2023-2024	Increase (Decrease)	2024-2025 3.62% Tax Levy
Tax Levy	\$44,185,168	\$1,600,490	\$45,785,658,
Foundation Aid	\$17,432,016	-	\$17,432,016
Expense Based State Aid	\$7,327,423	\$1,361,487	\$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	\$5,989,825	\$77,182,384

# 2024-2025 Three Part Budget

## \$77,182,384



# Administrative Component

	2023-24	24-25	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 Officer	\$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

	2023-24	2024-25	Difference	% Change
Security & Safety	\$350,012	\$325,054	-\$24,958	-7.13%
Other Central Services	\$391,943	\$401,708	\$9,765	2.49%
Other Special Items	\$1,232,014	\$986,698	-\$245,316	-19.91%
Curriculum and Dev. & Supervision	\$220,267	\$219,066	-\$1,201	-0.55%
Supervision: Regular School	\$1,364,267	\$1,541,837	\$177,570	13.02%
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

	2023-24	24-25	Difference	% Change
Teaching: Students with Disabilities		\$123,600	\$123,600	
Interscholastic Athletics: Regular School		\$20,000	\$20,000	
Transportation		\$13,905	\$13,905	
Employee Benefits	\$1,667,684	\$1,445,390	-\$222,294	-13.33%
	\$6,943,498	\$6,878,259	-\$65,239	-0.94%

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

	2023-24	24-25	Difference	% Change
Legal	\$75,000	\$61,500	-\$13,500	-18.00%
Teaching: Regular Schools	\$16,652,726	\$18,298,057	\$1,645,331	9.88%
Teaching: Students with Disabilities	\$11,189,447	\$13,336,781	\$2,147,334	19.19%
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	\$1,700,025	\$94,563	5.89%
Attendance: Regular School	\$104,048	\$85,049	-\$18,999	-18.26%
Guidance: Regular School	\$805,486	\$791,647	-\$13,839	-1.72%
Health Services: Regular School	\$524,285	\$524,795	\$510	0.10%

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

	2023-24	24-25	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	\$82,474	-\$13,935	-14.45%
Interscholastic Athletics: Regular School	\$674,404	\$579,580	-\$94,824	-14.06%
Transportation	\$5,535,280	\$5,878,002	\$342,722	6.19%
Employee Benefits	\$16,341,812	\$17,588,269	\$1,246,457	7.63%
Transfer to Other Funds	\$325,000	\$325,000	\$0	0.00%
	\$57,426,065	\$62,776,032	\$5,349,967	9.32%

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

	2023-24	24-25	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	
Other Special Items		\$373,314	\$373,314	
Employee Benefits	\$1,120,963	\$1,104,065	-\$16,898	-1.51%
Dept 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 Coach
- 2 Reading Teachers
- Assistant Principal at Cahill Elementary,
- Additional non-mandated Teaching Assistants to be assigned by Building Leaders
- Advocacy Specialist
- Art and Music Levels
- Armed Security at Cahill, Morse, Riccardi, Jr/Sr High School



# June 18 Budget: Modifications/Additions

- 1 FTE Technology Certified Teacher moves to 1 FTE Computer Science
- 0.4 FTE ENL (English as a New Language) Teacher
- 1 FTE Speech Teacher  
(Partially offset by reimbursement from Ulster County)
- 0.4-1 FTE Physical Therapist  
(Partially offset by reimbursement from Ulster County)
- 1 FTE Reading Specialist

# June 18 Budget: Reductions

- Secondary Assistant Principal (1 FTE)
- Business Office Position (1 FTE)
- Non-Mandated Teaching Assistants (8 FTE)
- Athletic Trainer (1 FTE)
- Modified Sports
- Armed Security at Mt. Marion
- Pre-K financial support  
(Request for Proposal in development)

# June 18 Budget: Reductions

- School Counselor (1 FTE)
- Part-time Spanish Certified Teacher (0.4 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)
- Lead Teacher Stipends: Math, ELA, Social Studies, Science, Technology
- Full-time Nurse (0.6 FTE)
- Instructional Coaches (3 FTE)
- MTSS Teacher (1 FTE)

# June 18 Budget Reductions

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

# What happens if the budget does not pass after a second vote on June 18?

- District must adopt a contingency budget with an additional \$1,957,018 in reductions.
- Tax levy remains at 2023-2024 level.

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

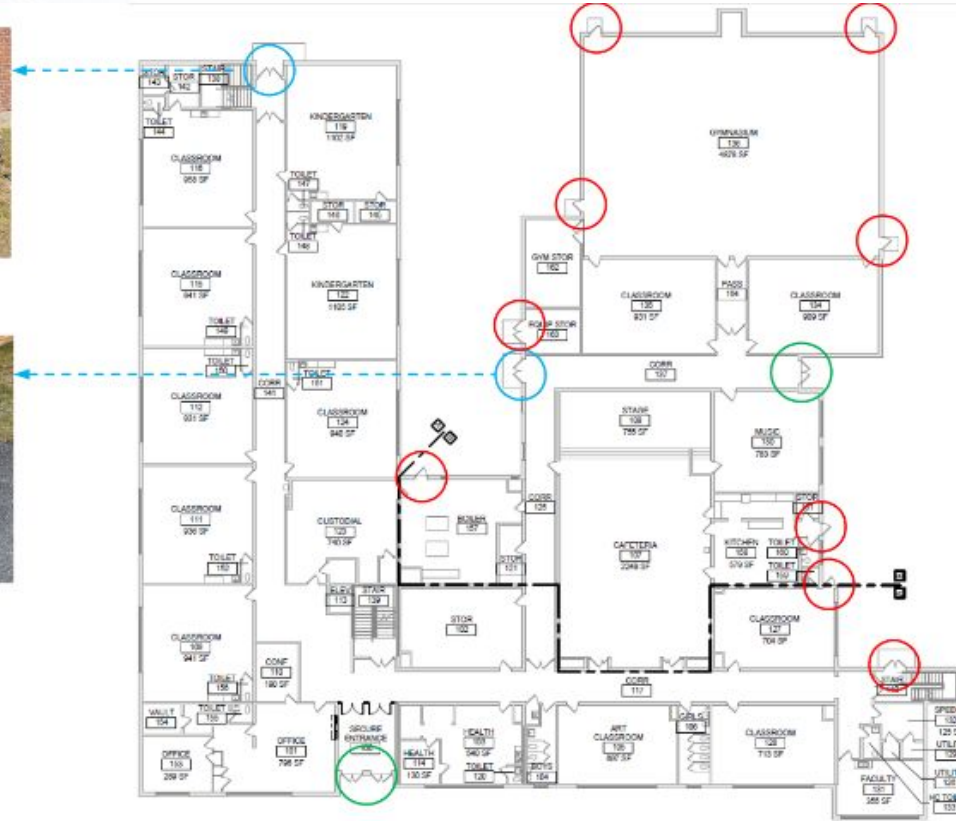
- Reduction in non-mandated opportunities for students.  
Possible Reductions: Pre-K, K, mental health supports, Athletics, Arts, etc.
- No new non-essential equipment purchases  
(e.g. computers, technology, athletic equipment, instruments)
- No Capital Outlay

## **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 across the District

# 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



## Absentee & Early Mail Ballots

Requesting by Mail: Application due by June 11

Requesting in Person: Application due by June 17

Completed ballots must be received by  
the District Clerk by the strict deadline  
of 5 p.m. on Tuesday, June 18.



# SAUGERTIES

CENTRAL SCHOOL DISTRICT

**REVISED  
BUDGET VOTE**

**June 18 • 6 AM-9 PM**

**JUNIOR HS GYM**