

*MCSD 2012-2013 “CABC”  
(Citizen’s Advisory Budget Committee)  
Budget Presentation*

Monday February 13, 2012  
7:00 P.M.



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# ***CABC Meeting Agenda:***

- Welcome! Pledge to the Flag
  - Introductions
  - Review our purpose, ground rules & sign in
- Focus of the 2012-13 Budget Effort
- 2012-13 Executive Proposal, Rollover Budget & Tax Levy Cap
- Presentations:
  - Elementary School Budgets
    - KLR, Cooke and Chase
- Questions & Answers
- Review of Budget Calendar
- Adjournment – Next CABC Thursday, February 23rd

# ***CABC Introduction:***

- What does CABC mean?
  - Community Advisory Budget Committee
  - This is strictly advisory
  - The Board of Education ultimately makes the final decision of any budget being presented to the public to vote on by law.
- The Board has chosen to solicit public input using this process
- Your ideas will be respected and listened to
- Our goal is to have a transparent budget process
- Everyone's ideas will be heard and respected
  - We are not here to debate each other
  - We will answer questions. If we do not have the answers, we will try to provide a response at the next CABC meeting
  - Please, no individual agendas
- Please comment in context

# *Focus of the 2012-13 Budget Process*

- We Have Been Focusing on the State Budget & Economy
  - Some issues we are facing:
    - New York State Employee's Retirement Contributions
    - New York State Teacher's Retirement Contributions
    - Health Insurance
    - Tax Cap Levy
- Ongoing Communication
  - Focus on Budget Process
  - Costs containment and monitoring
  - Focus Resources
    - Maximize grants
    - Increase bidding for items not on state contract
    - Utilizing State Contracts
    - RFP's (Request for Proposals)



# ***2012-13 Executive Proposal for Education - State Aid***

- Proposed 2012-13 Foundation Aid - Frozen
- Original 4 year phase in of Foundation Aid extended to 9 years
- 2012-13 State Aid projection
  - For 2012-13 State Aid projected at 3.43% Increase
  - Projected increase is \$900,000
- Contract for Excellence (C4E) mandates continue
- Tax Levy Cap is in place for 2012-13

*\*State aid projections are estimates based on un-audited data. Final aid amounts for next year are determined after year end expenses are reported to the state.*

# Tax Levy Cap / Revenue Worksheet

A. Total Real Property Tax Levy for Base Year	\$ 42,189,923	
B. Excess Levy in Reserve (N/A in 2012/13)	\$ -	
C. Tax Levy subtotal (A - B)	\$ 42,189,923	
D. Tax Base Growth Factor (Minimum of 1.0)	1.0038	
E. Adjusted Tax Levy subtotal (C x D)	\$ 42,350,245	
F. Base Year PILOTS	\$ 500,000	
G. Base Year Levy plus PILOTS	\$ 42,850,245	
H. Base year Torts and Judgements > 5%	\$ -	
I. Base year Capital Expenditures (Net of Aid)	\$ 2,383,362	
J. Total base year Torts and Capital Expenditures	\$ 2,383,362	
K. Levy less base year Torts and Capital Expenditures (C - J)	\$ 40,466,883	
L. Allowable Levy Growth Factor based on CPI (2% for 2012/13)	1.02	
M. Levy including levy Growth Factor	\$ 41,276,221	
N. Budget year PILOT receivables	\$ 500,000	
O. Levy less budget year PILOTS (M - N)	\$ 40,776,221	
P. Eligible Carryover from base year budget (N/A 2012/13)	\$ -	
<b>Q. Tax Levy Limit - before Exclusions (O + P)</b>	<b>\$ 40,776,221</b>	<b>-3.35%</b>
<u>Budget Year Exclusions</u>		
R. Capital Expenditures (Net of Aid) - Debt Service	\$ 2,313,254	
R. Capital Expenditures (Net of Aid) - Buses	\$ 55,281	
S. Pension Expenditures (Above 2%)	\$ 37,032	
T. Court orders/Judgements in > 5% base year levy	\$ -	
U. Total Exclusions (R + S + T)	\$ 2,405,567	
<b>Total Tax Levy including Exclusions (Q + U)</b>	<b>\$ 43,181,789</b>	<b>2.35% *</b>

## Estimated Revenue

Interest on Taxes	150,000
Sale or Loss Compensation	1,000
Charges for Services	217,500
Interest Earnings	200,000
Insurance Compensation	15,000
Miscellaneous	1,469,500
State Aid	26,500,000
Medicaid Reimbursements	150,000
Fund Balance	5,500,000
Tax Levy	43,181,789
<b>Total Revenue</b>	<b>77,384,789</b>

# Payment in Lieu of Taxes (PILOTS)

EXPLANATION	2012/2013 ESTIMATE	2011/2012 ESTIMATE	2010/2011 ACTUAL	2009/2010 ACTUAL	2008/2009 ACTUAL
<b>SLEEPY HOLLOW PILOT</b>	\$54,836.10	\$49,851.00	\$38,380.00	\$24,130.33	\$25,806.80
<b>CRYSTAL RUN HEALTHCARE (balance 14 years)</b> ending in 2023-2024 school year	\$340,154.22	\$323,956.40	\$301,699.19	\$291,859.62	\$283,736.84
<b>HOLIDAY MOUNTAIN FUN PARK (balance 7 years)</b> ending in 2016-2017 school year	\$20,762.98	\$19,774.27	\$18,415.69	\$17,815.08	\$17,319.27
<b>MOUNTAIN PACIFIC REALTY (balance 9 years)</b> ending in 2018/2019 school year	\$46,510.37	\$38,758.64	\$32,229.86	\$27,441.94	\$26,245.81
<b>BETHEL PERFORM. ARTS CENTER, LLC (balance 17 years)</b> Same amount each year, ending 2026/2027 school year	\$31,703.35	\$31,703.35	\$31,703.35	\$31,703.35	\$31,703.35
<b>FRONTIER INS. COMPANY (balance 4 years)</b> ending in 2013-2014 school year	\$118,208.94	\$101,033.28	\$86,260.91	\$73,602.47	\$70,552.00
<b>NORMAN &amp; STEVEN KAUFMAN (balance 10 years)</b> ending in 2019/2020 school year	\$4,370.28	\$3,703.63	\$3,111.30	\$2,677.43	\$2,589.35
<b>REGENCY MANOR SEN. HOUSING (balance 21 years)</b> ending in 2031/2032 school year	\$5,495.86	\$4,542.03	\$3,722.81	\$3,121.14	\$2,935.97
<b>R.H. LODGING SERVICES, LLC (balance 7 years)</b> ending in 2016/2017 school year	\$30,655.00	\$23,763.57	\$18,516.14	\$14,239.95	\$12,879.61

# Payment in Lieu of Taxes (PILOTS Con't)

EXPLANATION	2012/2013 ESTIMATE	2011/2012 ESTIMATE	2010/2011 ACTUAL	2009/2010 ACTUAL	2008/2009 ACTUAL
<b>TURTLEHEAD ENTERPRISES, LLC (balance 12 years)</b> ending in 2021/2022 school year	\$7,412.59	\$6,177.16	\$5,098.18	\$4,306.27	\$4,083.67
<b>WURTSBORO CENTER, LLC (balance 6 years)</b> ending in 2015/2016 school year	\$11,627.52	\$9,689.60	\$8,272.85	\$6,804.91	\$6,470.96
<b>ARTHUR GLICK TRUCK SALES (balance 6 years)</b> ending in 2015/2016 school year	\$9,838.35	\$8,064.22	\$6,560.41	\$5,455.22	\$5,085.46
<b>457 EQUITIES LLC (balance 17 years)</b> ending in 2026/2027 school year	\$13,884.88	\$11,667.97	\$10,211.73	\$8,292.90	\$7,947.88
<b>MILLIENNIUM PIPELINE COMPLAY,LLC (balance 14 years)</b> ending in 2023/2024 school year	\$4,232.98	\$3,848.16	\$3,629.71	\$3,175.41	
<b>MG CATSKILL LLC</b> ending in 2029 -2030 school year	\$8,718.27	\$7,146.12	\$5,859.98		
<b>CATSKILL DISTILLING COMPANY LTD.</b> ending in 2024 -2025 school year	\$7,557.95	\$6,459.79	\$5,515.28		
<b>PLASTIC TECHNOLOGIES OF NEW YORK, LLC</b> ending in 2029 -2030 school year	\$19,154.59	\$15,700.48			
<b>MOGENAVLAND LLC</b> ending in 2024-2025 school year (100% exempt until 2014-2015)	\$0.00				
2/8/2012	\$735,124.23	\$665,839.67	\$579,187.39	\$514,626.02	\$497,356.97

# 2012-13 Proposed Budget:

• Estimated Revenue	\$76,884,789	• Modified Rollover Budget	\$80,857,770
• State Aid Increase	<u>500,000</u> ?	• Budget Deficit	\$ 3,472,981
• Proposed Budget	\$77,384,789	– Budget reductions to date	\$ -1,922,981
• 2011-12 Adopted Budget	\$77,444,923	– Additional reductions needed	\$ -1,550,000
• Percent Change this Year	-.08%	• Proposed Budget	\$77,384,789

**Definition:** Modified Rollover budget: Contractual items (staff contracts, benefits, debt service) moved forward

**Note:** 2012-13 Tax Levy Cap 2.35%

# ***Additional Budget Reductions:***

- Additional reductions needed \$ 1,550,000
- BOCES Students
  - Returning to district \$ -700,000
- Reductions needed????? \$ 850,000

## 2012-13 Budget discussion:

	2011-12 Adopted Budget	2012-13 Modified Rollover Budget @ 4.41%	2012-13 Proposed Budget @ (.08)%	2012-13 Contingent Budget @ (1.36)%
Estimated Budget \$	\$77,444,923	\$80,857,770	\$77,384,789	\$76,392,923
State Aid Projection	\$26,000,000	\$26,500,000	\$26,500,000	\$26,500,000
Fund Balance (applied) to offset taxes	\$7,052,000	\$5,500,000	\$5,500,000	\$5,500,000
Other Revenues	\$2,203,000	\$2,203,000	\$2,203,000	\$2,203,000
Projected Tax Levy % Increase	\$42,189,923 6.46%	\$43,181,789 2.35%	\$43,181,789 2.35%	\$42,189,923 0%
\$ Amount to reduce to achieve budget amount	NA	\$0	(\$3,472,981)	(\$4,464,847)

# *Budgets to be presented:*

- Elementary School Building Budgets
  - Rutherford – Kim Patterson, Principal
  - Cooke – Sandra Johnson-Fields, Principal
  - Chase – Susan Gottlieb, Principal



# Rutherford Elementary – budget



MONTICELLO CENTRAL SCHOOL DISTRICT  
2012-2013 PROPOSED BUDGET DATA  
K.L. RUTHERFORD SCHOOL

DESCRIPTION	EQPT	CONT'L	TXTBKS	SUPPLIES	TOTALS
SUPERVISION	0	720	0	3,824	\$4,544
TEACHING REG SCHOOL	0	11,675	33,304	28,761	\$73,740
SCHOOL LIBRARY & AV	0	0	0	4,330	\$4,330
<b>2012/13 PROPOSED</b>	<b>\$0</b>	<b>\$12,395</b>	<b>\$33,304</b>	<b>\$36,915</b>	<b>\$82,614</b>
<b>2011/12 ADOPTED</b>	<b>\$0</b>	<b>\$13,020</b>	<b>\$33,804</b>	<b>\$39,496</b>	<b>\$86,320</b>
<b>\$ DIFFERENCE 2012/13 VS. 2011/12</b>	<b>\$0</b>	<b>-\$625</b>	<b>-\$500</b>	<b>-\$2,581</b>	<b>-\$3,706</b>
<b>% CHANGE 2012/13 VS. 2011/12</b>					<b>-4.29%</b>
2011/12 EXPENSES THRU 12/31/11	\$0	\$1,552	\$15,303	\$28,825	\$45,680
2010/11 TOTAL EXPENSES	\$0	\$14,444	\$33,745	\$37,246	\$85,435
2009/10 TOTAL EXPENSES	\$0	\$14,258	\$26,536	\$28,036	\$68,830

# Cooke Elementary - budget



MONTICELLO CENTRAL SCHOOL DISTRICT  
2012-2013 PROPOSED BUDGET DATA  
GEORGE L. COOKE SCHOOL

DESCRIPTION	EQPT	CONT'L	TXTBKS	SUPPLIES	TOTALS
SUPERVISION	0	1,000	0	7,500	\$8,500
TEACHING REG SCHOOL	0	11,774	31,855	20,500	\$64,129
SCHOOL LIBRARY & AV	0	0	0	4,085	\$4,085
<b>2012/13 PROPOSED</b>	<b>\$0</b>	<b>\$12,774</b>	<b>\$31,855</b>	<b>\$32,085</b>	<b>\$76,714</b>
<b>2011/12 ADOPTED</b>	<b>\$0</b>	<b>\$13,274</b>	<b>\$31,855</b>	<b>\$41,485</b>	<b>\$86,614</b>
<b>\$ DIFFERENCE 2012/13 VS. 2011/12</b>	<b>\$0</b>	<b>-\$500</b>	<b>\$0</b>	<b>-\$9,400</b>	<b>-\$9,900</b>
<b>% CHANGE 2012/13 VS. 2011/12</b>					<b>-11.43%</b>
2011/12 EXPENSES THRU 12/31/11	\$0	\$3,051	\$24,898	\$27,862	\$55,811
2010/11 TOTAL EXPENSES	\$0	\$12,932	\$31,514	\$44,633	\$89,079
2009/10 TOTAL EXPENSES	\$0	\$8,547	\$25,802	\$28,686	\$63,035

# Chase Elementary - budget



MONTICELLO CENTRAL SCHOOL DISTRICT  
2012-2013 PROPOSED BUDGET DATA  
EMMA C. CHASE SCHOOL

DESCRIPTION	EQPT	CONT'L	TXTBKS	SUPPLIES	TOTALS
SUPERVISION	0	1,500	0	4,100	\$5,600
TEACHING REG SCHOOL	0	10,408	16,193	10,200	\$36,801
SCHOOL LIBRARY & AV	0	0	0	1,743	\$1,743
<b>2012/13 PROPOSED</b>	<b>\$0</b>	<b>\$11,908</b>	<b>\$16,193</b>	<b>\$16,043</b>	<b>\$44,144</b>
<b>2011/12 ADOPTED</b>	<b>\$0</b>	<b>\$12,908</b>	<b>\$16,188</b>	<b>\$17,048</b>	<b>\$46,144</b>
<b>\$ DIFFERENCE 2012/13 VS. 2011/12</b>	<b>\$0</b>	<b>-\$1,000</b>	<b>\$5</b>	<b>-\$1,005</b>	<b>-\$2,000</b>
<b>% CHANGE 2012/13 VS. 2011/12</b>					<b>-4.33%</b>
2011/12 EXPENSES THRU 12/31/11	\$0	\$949	\$10,648	\$14,128	\$25,725
2010/11 TOTAL EXPENSES	\$0	\$3,700	\$16,827	\$19,217	\$39,744
2009/10 TOTAL EXPENSES	\$0	\$9,049	\$14,241	\$17,535	\$40,825

# Questions & Answers

## Next CABC meetings:

**Thursday, February 23 @ 7 p.m.**

*Topics:* Athletics, Middle School & High School  
(Music will be presented as part of the MS & HS Budgets)

**Thursday, March 8 @ 7 p.m.**

*Topics:* Facilities, Transportation, Technology &  
Curriculum / Staff Development

**Tuesday, March 20 @ 7 p.m.**

*Topics:* BOCES Services, Pupil Personnel Services,  
Undistributed, Benefits & Staffing

## BOE Work session:

Tuesday, February 28 @ 6 p.m.

Tuesday, March 13 @ 6 p.m.

Thursday, March 29 @ 6 p.m.

CABC Follow Up



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