

# Pawling

## CENTRAL SCHOOL DISTRICT



### Spring 2019 Budget Newsletter

Dear Community Member:

This newsletter is the Board of Education’s annual presentation to the community of our budget for the upcoming school year. Our Board is pleased to present a budget that maintains all programs and continues our strong fiscal stewardship of the District.

The proposed budget increases the tax levy by 1.25% and continues recent tax levy increases well under the 2% tax levy cap:

- 2015-16: 0%**
- 2016-17: -1.91%**
- 2017-18: -2.11%**
- 2018-19: +0.23%**

Increases in employee health benefit costs and collectively bargained agreements have resulted in a 2.87% increase to the 2019-20 budget over the 2018-19 budget. **However, the proposed 2019-20 tax levy remains \$181,402 lower than the 2013-14 tax levy.** The Board and administration’s continued focus on sound fiscal management has allowed us to provide an improved academic program and a stabilized tax levy. The Board remains committed to improving our school district while remaining responsive to residents.

The proposed 2019-2020 budget continues the reduction of positions through attrition, including a .5 FTE reduction in

physical education staffing following a retirement. We will continue to reduce staff as our enrollment and students’ needs permit.

The 2019-2020 tax levy increase has been limited through increased State Aid, decreased Teacher Retirement System (TRS) payments, and reductions in projected BOCES tuitions. In addition, the use of money from the Debt Service Fund as a revenue source (\$578,000) will help support the budget over several years.

The Debt Service Fund is money that was borrowed via voter approved bonding but unused for prior capital projects (e.g. middle school construction, high school elevator, elementary school roof), as well as interest earned through investment of these funds. The District’s plan to use money from the Debt Service Fund as a revenue source over several years will help to keep district taxes stable.

Our Board is proud of our students, faculty, and staff, and the improvements that have been made for students over the past several years. We are committed to continuous improvement and encourage you to vote on May 21<sup>st</sup>.

Sincerely,  
 Dr. Jeffrey A. Asher  
 President, PCSD Board of Education

### PHS Mock Trial Team

The PHS Mock Trial Team recently hosted a Mock Trial competition. Mock Trial is an extracurricular program at PHS in which students participate in “trials” in a competitive atmosphere to learn about the legal system as well as the important skills of public speaking, critical thinking, organization, and “thinking on your feet.” Prior to competition, teams are presented with an interesting legal case, and they work together to study the case and relevant law in order to develop legal strategies so that they are prepared to present both sides of the case at trial.



It is not until competition day that teams are assigned to serve as plaintiff or defendant and argue the case before a trained attorney who serves as the judge and jury. Team members serve as attorneys, presenting opening statements, questioning and cross-examining witnesses, and providing closing arguments. Teams are then scored by the judge on their effectiveness. This year’s team is hoping to match last year’s team with a trip to the Dutchess County Mock Trial Finals.

# VOTE

May 21, 2019

6:00 am - 9:00 pm

PES Gymnasium

The annual budget vote for the fiscal year 2019-2020 by the qualified voters of the Pawling Central School District, Dutchess and Putnam Counties, New York, will be held at Pawling Elementary School gymnasium in said district on **Tuesday, May 21, 2019 between the hours of 6:00 am and 9:00 pm**, prevailing time, at which time the polls will be opened to vote by voting ballot or machine.

## Voters will be asked to decide the following:

### PROPOSITION I – 2019-2020 BUDGET

RESOLVED, that the Board of Education of the Pawling Central School District, Dutchess and Putnam Counties is hereby authorized to appropriate the estimated expenditures of \$38,750,576 for the ensuing 2019-2020 school year in accordance with the statement which has been presented by the Board of Education under Education Law, Section 1716, and raise the necessary taxes thereof.

## State Aid Explained

The State Aid proposal issued in January 2019 included estimates based on unaudited October 2018 data, while the proposal issued in April 2019 is based on partially audited January 2019 data. Since the State continues to audit our June 30, 2018 data, the estimated State Aid for 2019-2020 must be adjusted to more accurately reflect anticipated enrollments, attendance, and expenditures for June 30, 2019. Therefore the projected aid of \$7,132,917 in the 2019-20 budget is less than the State's projection of \$7,237,281 which shows unrealizable state aid in the area of Transportation Aid.

The District anticipates non-tax revenues of \$8,316,011 in the 2019-2020 budget year. These non-tax revenues include State/Federal aid of \$7,152,917 (\$7,132,917 plus \$20,000), a \$521,658 or 7.87% increase over the 2019-20 State/Federal aid amounts.

## Pawling Elementary School



Pawling elementary school students enjoy time in the school's makerspace and the opportunity to explore new materials, engage in problem solving, and work collaboratively with classmates to invent, create, and learn.

Part science lab, part woodshop, part computer lab and part art room, the makerspace is designed to accommodate a wide range of abilities, activities, tools and materials. Students use high-tech (robots), low-tech (Legos), and no-tech (cardboard) tools for problem solving (e.g. bridge building challenges) or hands-on exploration and learning. The makerspace promotes inquiry, play, imagination, innovation, critical thinking, problem solving and passion-based learning.

## BUDGET SUMMARY

### ADMINISTRATION 2018-2019 2019-2020

**AMOUNT** \$4,088,149 \$4,208,202

- General Support
- Building Administration
- Employee Benefits

### PROGRAM 2018-2019 2019-2020

**AMOUNT** \$27,547,542 \$28,393,223

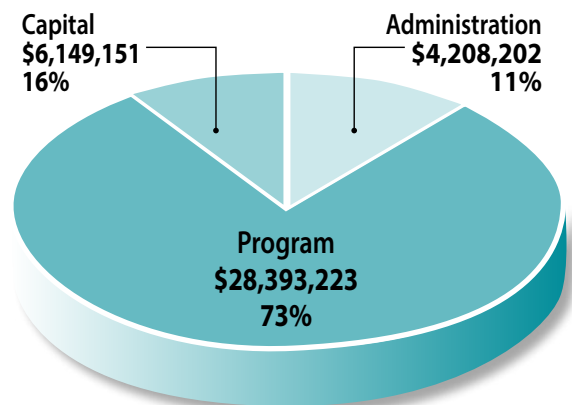
#### Programs & Services

- Continues favorable class size
- Improves access to digital technologies
- Continues School Resource Officer funding
- Maintains all academic programs
- Continues staff development funding
- Maintains athletic programs
- Maintains \$500,000 in Capital Improvement

### CAPITAL 2018-2019 2019-2020

**AMOUNT** \$6,035,025 \$6,149,151

- Operations and Maintenance
- Judgments/Claims, Assessments, Tax Refunds
- Interfund Transfers
- Employee Benefits
- Debt Service



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**May 21, 2019**  
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**BUDGET NOTICE**

**FUND BALANCE AND RESERVES**

	Budget Adopted for the 2018-2019 School Year	Budget Proposed for the 2019-2020 School Year	Contingency Budget for the 2019-2020 School Year
Total Budgeted Amount	\$37,670,716	\$38,750,576	\$38,683,956
Increase for 2019-2020 School Year		\$1,079,860	\$1,013,240
Percentage Increase in Proposed Budget		2.87%	2.69%
Change in the Consumer Price Index		2.44%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$28,679,740	\$29,037,734	
B. Levy to Support Library Debt, if Applicable			
C. Levy for Non-Excludable Propositions, if Applicable **			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$28,679,740	\$29,037,734	28,598,940
F. Permissible Exclusions to the School Tax Levy Limit	\$2,085,224	\$1,885,693	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$27,241,333	\$27,352,409	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)	\$26,594,516	\$27,152,041	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions)**	\$646,817	\$200,368	
<b>BUDGET COMPONENTS</b>			
Administrative	\$4,088,149	\$4,208,202	\$4,204,582
Program	\$27,547,542	\$28,393,223	\$28,393,223
Capital	\$6,035,025	\$6,149,151	\$6,086,151

**Background Information:** A school board's highest level of decision-making authority is the formal action required to establish a commitment of fund balance and reserves. The Board of Education has the official authority to assign District funds for a specific purpose. Year-end fund balances are the result of the recognition of revenues in excess of amounts estimated and expenditures that are less than the total amount of appropriations. The total fund balance of a school district's general fund is made up of two parts: Reserved Fund Balance and Unreserved Fund Balance.

The reserved portion of the fund balance is made up of monies that may be used only for very specific purposes and is, therefore, not available to be used for tax reduction in the next fiscal year.

The unreserved portion of the fund balance is the amount which is uncommitted and is, therefore, available to be used to reduce real property taxes in the next fiscal year. A part of the unreserved fund balance may be retained by the district and not used for tax reduction in the upcoming year. This retained portion is called the unappropriated fund balance and is limited to 4% of the upcoming year's budget. The remaining portion of the unreserved balance that is used for tax reduction is known as the appropriated fund balance.

The legally retained unappropriated fund balance provides cash flow and could be available to meet unanticipated ordinary contingent expenditures without voter approval (e.g. boiler repair or replacement). This fund balance may also be appropriated, with voter approval, for unanticipated non-contingent expenditures or the funding of certain reserves.

**Current Status:** The Board of Education continues to work to manage the fund balance and reserves in a way that is responsible to taxpayers. Over the past several years, the Board allocated substantial fund balance and reserve amounts to revenues in order to limit the amount of tax increase: \$1.6 million in 2013-14; \$1.598 million in 2014-15; \$1.148 million in 2015-16; \$1.148 million in 2016-17; \$1,148,607 in 2017-18; and \$1,348,607 in 2018-19. In the proposed 2019-2020 budget, the amount of fund balance and reserves allocated to revenues is \$1,348,607. This will continue to extend the life of our reserves and help limit future tax increases.

Statement of assumptions made in projecting a contingency budget for the 2019-2020 school year, should the proposed budget be defeated: To meet the requirements of a contingency budget, the "proposed budget" would be reduced by the following: non-contingent equipment, non-contingent salary increases, non-mandatory overtime, and restricted use of facilities.

**List Separate Propositions that are not included in the Total Budgeted Amount:	Description	Amount
(Tax Levy associated with propositions not eligible for exclusion may affect property tax levy limit and voter approval requirements.)		\$0

Under the Budget Proposed for the 2019-2020 School Year

**Estimated Basic STAR Tax Savings \$934**

**FUND BALANCE 2018-19**

Reserve for ERS Increases	\$2,496,231
Capital Reserve	\$1,550,000
Tax Certiorari Reserve	\$773,190
Employee Benefit Liability	\$1,484,973
Reserve for Encumbrances	\$753,119
Applied Fund Balance	\$1,148,607
Undesignated Fund Balance	\$1,550,023
	<b>\$9,756,043</b>

**2019-2020 Proposed BUDGET \$38,750,576**

**2.87%**

**2019-2020 Tax Levy \$29,037,734**

**1.25%**

Postal Patron

## Capital Projects Update

Three years ago in May 2016, the voters approved spending \$3 million in capital funds that had been set aside to improve District facilities. Funding for the projects came from capital monies targeted for facilities projects and did not come from, or result in, additional taxes. Work that was identified during the State-mandated Building Condition Survey (BCS) was among the planned capital projects.

During the summer of 2017, Wagner Road (the middle/high school drive) was rebuilt and resurfaced from the Reservoir Road entrance to the middle school, including the front loop at the high school. Last summer (2018), the following additional projects were completed:

- Replacement of 50-year old windows at PHS (except the courtyard windows)
- Security enhancements at PMS and PHS
- New York State Education Department (NYSED) required ventilation improvements at PMS and PHS
- Upgrades to the PHS cafeteria
- Emergency Generator at PMS

During the 2013-2014 school year the District Building Committee identified a number of capital projects for consideration, including many of those listed above. One additional project identified by the Building Committee was the need for an upgrade of the PHS stage rigging and lighting. The original discussions of the Committee focused on safety issues due to the age of both the rigging and lighting systems. Many elements of the systems (e.g. rigging counter balance system, lighting wiring and lights) date back to the original construction of the high school in 1967.

Since 2014, the rigging and lighting project has gone through several design phases in order to create a plan that improves safety, functionality, and energy efficiency and meets the needs of our students and programs. At the March and April 2019 Board of Education meetings, the Board reviewed the projects and approved bids to move forward with completion this summer, including replacement of the original auditorium seating. The project will be funded by money remaining from the May 2016 vote and capital project money included as part of the 2017-18 and 2018-19 budget votes and will not impact current or future taxes.

## PHS Debate Team

Ten members of the PHS Debate Team participated in a debate workshop with the Bard College Debate Team early in the fall. The Bard Team presented tips and strategies and then took our students through a practice debate.

Our Debate Team put into practice what they learned as they debated against local Dutchess County high school teams in the BOCES/DCCC Debate Tournament. Ditte Isak and Lauren Hollander (pictured) finished 5<sup>th</sup> overall in the Tournament, and Isak also won fourth place in the Distinguished Speaker category.



## Board Candidates — ELECTION OF THREE (3) BOARD MEMBERS to the Pawling Central School District Board of Education

There are three (3) vacancies for the Board of Education for three-year terms. YOU MAY VOTE FOR THREE		
<b>1</b>	<b>2</b>	<b>3</b>
Dr. Edward J. GRIPPE	Jeffrey ASHER	Harvey MATCOVSKY

**More detailed budget information may be found at:**

- [www.pawlingschools.org](http://www.pawlingschools.org)
- School and District Offices
- Public Library
- Pawling Chamber of Commerce Building

### PAWLING SCHOOLS ADMINISTRATION

Superintendent  
**Dr. William Ward**

Assistant Superintendent of Finance  
**Dr. Neysa Sensenig**

Assistant Superintendent for Instruction  
**Ms. Kim Fontana**

### BOARD OF EDUCATION

President  
**Dr. Jeff Asher**

Vice-President  
**Inga Garbarino**

**Karen Burka**  
**Carolynn Costella**  
**Dr. Edward J. Grippe**  
**Deborah Klein**  
**Harvey Matcovsky**

### PCSD NEWSLETTER

Produced by Dutchess BOCES Office of Communication and Grants Research

Genevieve Kellam, Director;  
Désirée Gagnon, Public Information Officer

**VOTE**  
**May 21, 2019**  
**6:00 am - 9:00 pm**  
**PES Gymnasium**

**Pawling Elementary School gym. Voters will enter and exit directly through the exterior gym doors on the north side of the building.**

In order to provide improved school security, voters will not be allowed in other areas of the school.