

Pawling

CENTRAL SCHOOL DISTRICT



Spring 2018 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 results in a tax levy increase of only 0.23% for 2018-2019.** We are proud to have been able to limit school tax levy increases over four years as follows: +0.97% in 2015-16, -1.91% in 2016-17, -1.95% in 2017-18, and +0.23% for the next school year.

Increases in employee health benefit costs, required Teachers Retirement System (TRS) payments, collectively bargained agreements, and increased BOCES tuitions have resulted in a 2.73% increase to the 2018-19 budget over the 2017-18 budget. **However, the proposed 2018-2019 budget (\$37,670,716) remains lower than 2014-2015 (\$37,787,367) budget.**

The Board and administration's continued focus on sound fiscal management has allowed us to provide an improved academic program while stabilizing the tax levy. The Board remains committed to improving our school district while remaining responsive to residents. Toward that end, the proposed budget reduces a teaching position at the elementary school following a retirement and provides a new special education position that has the potential to save on out-of-district special education placements.

The 2018-2019 tax levy increase has been limited through increased State aid and the use of money from the Debt Service Fund as a revenue source (\$578,000). 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 the funds.

The District plans to use money from the Debt Service Fund as a revenue source over the next several years to help keep district taxes stable.

In June, I will have completed six years of service on the Board of Education, with five as Board President. Marilyn Beck, who is also completing her sixth year, and I will not be running for re-election. (The three candidates running for the two available seats are listed on page 4 of this newsletter.) I'd like to thank Marilyn and the other Board members with whom I have served. I believe the Board and the District have made much progress in our work together and in the programs provided for students. It has been an honor to serve as a member of the Board and a representative of the community.

Sincerely,
Coleen Snow,
President
PCSD Board of Education

PHS Math Team Competes



Members of the PHS math team recently competed for the first time at the Dutchess/Ulster/Sullivan/Orange Counties Sectional Math competition at Vassar College.

Abby Reid, Brigid Barrick, Eilis Barrick, and Cameron Walters finished among the top 30 scorers in the league and qualified for the State Math Meet.

VOTE
May 15, 2018
6:00 am - 9:00 pm
PES Gymnasium



The annual budget vote for the fiscal year 2018-2019 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 15, 2018 between the hours of 6:00am and 9:00pm**, 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 – 2018-2019 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 \$37,670,716 for the ensuing 2018-2019 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 2018 included estimates based on unaudited October 2017 data, while the proposal issued in April 2018 is based on partially audited January 2018 data. Since the State continues to audit our June 30, 2017 data, the estimated State Aid for 2018-2019 must be adjusted to more accurately reflect anticipated enrollments, attendance, and expenditures for June 30, 2018. Therefore the projected aid of \$6,611,259 in the 2018-19 budget is less than the State's projection of \$7,360,888 which shows unrealizable state aid in the areas of Private Excess Cost Aid, Transportation Aid, and Building Aid.

The District anticipates non-tax revenues of \$7,594,353 in the 2018-2019 budget year. These non-tax revenues include State/Federal aid of \$6,631,259 (\$6,611,259 plus \$20,000), a \$194,083 or 3.02% increase over the 2017-18 State/Federal aid amounts.

Pawling Elementary School



It's National Read Across America Day (Dr. Seuss' birthday). Students in 2nd grade came to

school dressed as their favorite character from a book

Kindergarten walking trip to the Pawling Resource Center to deliver tubes of toothpaste collected by elementary school students.

BUDGET SUMMARY

ADMINISTRATION	2017-2018	2018-2019
AMOUNT	\$3,986,959	\$4,088,149

- General Support
- Building Administration
- Employee Benefits

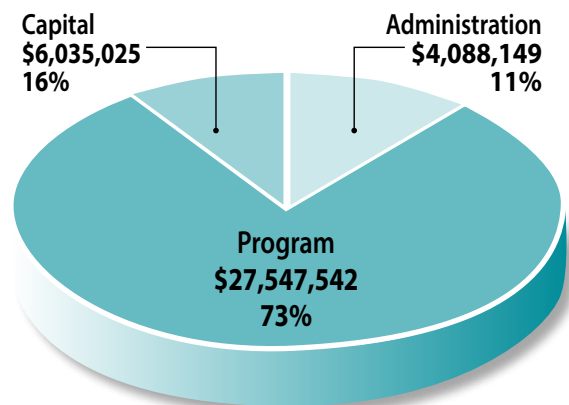
PROGRAM	2017-2018	2018-2019
AMOUNT	\$26,842,263	\$27,547,542

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	2017-2018	2018-2019
AMOUNT	\$5,841,542	\$6,035,025

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



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BUDGET NOTICE

FUND BALANCE AND RESERVES

	Budget Adopted for the 2017-2018 School Year	Budget Proposed for the 2018-2019 School Year	Contingency Budget for the 2018-2019 School Year
Total Budgeted Amount	\$36,670,764	\$37,670,716	\$37,589,916
Increase for 2018-2019 School Year		999,952	919,152
Percentage Increase in Proposed Budget		2.73 %	2.51 %
Change in the Consumer Price Index		2.13%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	28,614,455	28,679,740	
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)	28,614,455	28,679,740	28,598,940
F. Permissible Exclusions to the School Tax Levy Limit	2,026,155	2,085,224	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	27,724,901	27,241,333	
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)	26,588,300	26,594,516	
I. Difference: (G - H); (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions)**	1,136,601	646,817	
BUDGET COMPONENTS			
Administrative	\$3,986,959	\$4,088,149	\$4,084,649
Program	\$26,842,263	\$27,547,542	\$27,547,542
Capital	\$5,841,542	\$6,035,025	\$5,957,725

Statement of assumptions made in projecting a contingency budget for the 2018-2019 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 2018-2019 School Year

Estimated Basic STAR Tax Savings \$938.87

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, and \$1,148,607 in 2017-18. In the proposed 2018-19 budget, the amount of fund balance and reserves allocated to revenues is \$1,348,607. This will extend the life of our reserves and help limit future tax increases.

FUND BALANCE 2017-18	
Reserve for ERS Increases	\$3,614,784
Capital Reserve	\$1,550,000
Tax Certiorari Reserve	\$973,680
Employee Benefit Liability	\$1,383,581
Reserve for Encumbrances	\$1,400,000
Applied Fund Balance	\$1,348,607
Undesignated Fund Balance	\$1,506,829
	\$11,777,481

2018-2019 Proposed BUDGET \$37,670,716

2.73%

.....

2018-2019 Tax Levy \$28,679,740

0.23%

Postal Patron

Capital Projects Update

In May 2016, the voters approved spending \$3 million in capital funds that had been set aside to improve District facilities. Funding for these 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-required Building Condition Survey (BCS) was among the planned capital projects:

In early February 2017, SED gave approval for the paving project on the middle/high school campus, the high school window replacement, and security upgrades at PHS and PMS. The initial public bids for those projects were rejected by the Board, as they exceeded the original cost projections. Modifications were made to the bid documents for the paving project, and these were rebid. Bids were subsequently awarded, and last summer 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.

Given the timing of SED approvals, work on other projects could not be completed during summer 2017, and rebidding was postponed until December 2017. In early 2018, bids were awarded for projects to be completed this summer.

These include the following:

Replacement of 50-year old windows at the PHS

Security enhancements at PMS and PHS

New York State Education Department (SED) required ventilation improvements at PMS and PHS

SED required fire safety improvements at PES and PHS Improvements to the PHS cafeteria

Emergency generator at PMS

Due to the excessive bid amounts, the relocation of the PES main office has been postponed, in order to develop more cost efficient options. Similarly, the courtyard windows at the high school will be postponed until a later date due to the cost.

Due to high bids for the planned LED lighting in common areas at PES, PMS, and PHS, this work will not be undertaken by outside contractors. Rather, in order to reduce replacement costs, district staff will begin the LED lighting replacements, as work schedules allow. The project documents for improvements to the PHS auditorium stage rigging and lighting still await approval by SED and future bidding.

PAWLING SCHOOLS ADMINISTRATION

**Superintendent
Dr. William Ward**

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

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

BOARD OF EDUCATION

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**Vice-President
Inga Garbarino**

**Dr. Jeff Asher
Marilyn Beck
Carolynn Costella
Dr. Edward J. Grippe
Harvey Matcovsky**

PCSD NEWSLETTER

Produced by Dutchess BOCES Office of
Communication and Grants Research

Genevieve Kellam, Director;
Désirée Ferrara, Public Information Officer

Chess Team

The Pawling High School Chess Team completed another successful season and their first as members in the Mid-Hudson Scholastic Chess League. Team members are pictured with trophies earned at the opening Swiss Tournament at Cornwall High School.



Board Candidates

ELECTION OF TWO (2) BOARD MEMBERS
to the Pawling Central School District
Board of Education

There are two (2) vacancies
for the Board of Education for three-year terms.
YOU MAY VOTE FOR TWO

1	2	3
Deborah KLEIN	Christopher M. CLOWRY	Karen BURKA

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

- www.pawlingschools.org
- School and District Offices
- Public Library
- Pawling Chamber of Commerce Building

VOTE
May 15, 2018
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.