



Pocantico Hills Central School District Recommended Budget for 2017-18

Carol Conklin-Spillane, Superintendent
Mimi Heslin, Business and Operations

Board of Education
Emily Segal, President
Fred Rickles, Vice President
Peter Basha, Trustee
Joan Cusanelli, Trustee
Charlie Minton, Trustee

District Priorities: *Mission Driven*

We strive to grow a community of thoughtful and productive global citizens whose ideas enhance learning and the world around them.

Instructional

- Personalizing learning for every child
- Shifting from a deficit model of support to universal support for all children
- Developing rigorous and comprehensive curriculum aligned with standards of excellence and assessment practices
- Building capacity of professional staff
- Maintaining a safe, consistent and developmentally appropriate student-centered learning environment that transcends classroom walls

Business and Operations

- Promoting collaboration amongst all district personnel
- Hiring key personnel for long term sustainability and contracting expert consultants for short term development
- Being fiscally responsible and responsive
- Maintaining and enhancing the physical plant, exploring capital projects
- Promoting efficiencies and maximizing resources

Budget Workshop 4/4

How are District goals and priorities supported by the Recommended Budget?

➤ *Tonight's focus:*

Administration and Revenue

➤ *Looking ahead to our next meeting:*
Final Review and Adoption of the Budget

Administration *codes: 1010-1480, 1910-1989, 2020, 9010-9950*

- **Board of Education and District Administration**
- **Legal and Contractual**
- **Instructional Supervision**
- **Employee Benefits**
- **Debt Service and Interfund Transfers**

Administrative Restructuring

Where we are:

- Superintendent
- Assistant Superintendent
- Director of Curriculum and Technology/CIO
- Interim Principal (*Stipend*)
- Director of Student Support Services

Where we are headed:

- Superintendent
- Assistant Superintendent
- Director of Curriculum and Technology/CIO
- Principal (*10 month position*)
 - Supervisor of Special Education & Intervention Services, CSE/CPSE Chair (*10 month position, shift to program role*)

Interfund Transfers

Auditorium Project

Original estimate of \$601,520 in 2015-16 Budget

- Bids as of 2/17 all over budget
- Shortfall of \$175,000 included in 2017-18 Budget as an interfund transfer to capital fund
- Revised timeline for completion Fall 2017

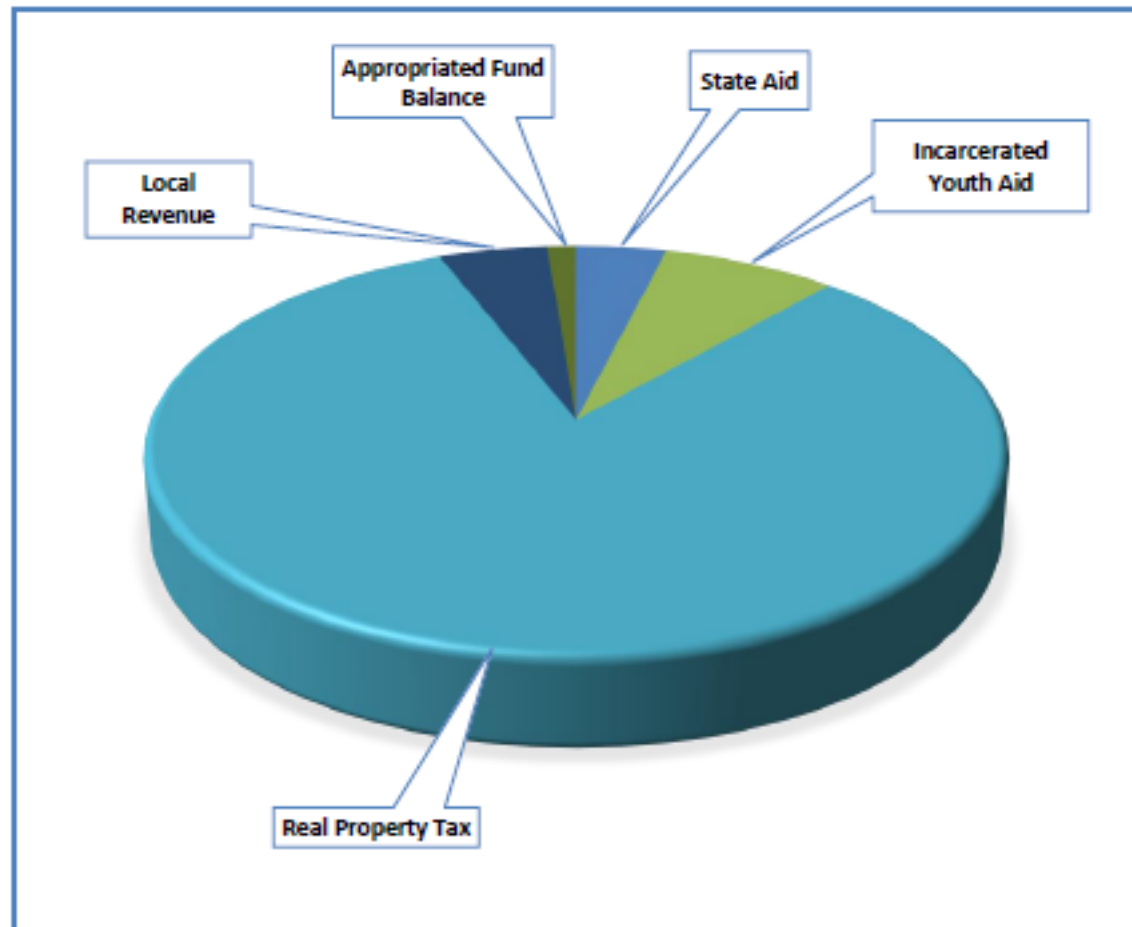
School Lunch Program

- Re-enter School Lunch Program to decrease contribution from general fund

Revenue

- Real Property Tax
- Incarcerated Youth Aid
- State Aid
- Local Revenue
- Appropriated Fund Balance

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2017-2018Budgeted Revenue by Type

Real Property Tax	\$	24,934,530	82.45%
Incarcerated Youth Aid	\$	2,310,000	7.64%
State Aid	\$	1,188,008	3.93%
Local Revenue	\$	1,429,104	4.73%
Appropriated Fund Balance	\$	380,000	1.26%
Total Revenue	\$	30,241,640	100.00%

Pocantico Hills Central School District
Draft Budget Report
Fiscal Year 2017-2018

Tax Levy Limit Calculation

2016-2017 Tax Levy	\$ 24,399,058
Multiply by Tax Base Growth Factor of .19%	\$ 46,358
	<u>\$ 24,445,416</u>
Add 2016-2017 PILOTs	\$ 463,314
	<u>\$ 24,908,730</u>
Subtract 2016-2017 Capital Exclusions	\$ (1,247,687)
	<u>\$ 23,661,043</u>
Multiply by Allowable Levy Growth Factor of 1.26%	\$ 298,129
	<u>\$ 23,959,172</u>
Subtract 2017-2018 PILOTs	\$ (534,546)
	<u>\$ 23,424,626</u>
Add 2017-2018 Capital Exclusions	\$ 1,515,205
Maximum Allowable Tax Levy Limit	<u>\$ 24,939,831</u>
Projected 2017-2018 Tax Levy	\$ 24,934,530
Difference between maximum allowable tax levy limit and projected levy	\$ (5,301)
Dollar Increase Over Previous Year	\$ 535,472
Percent Increase Over Previous Year	2.19%

Key Factors to the Increase in the Allowable Tax Levy Limit:

*The Tax Base Growth Factor increases the allowable tax levy limit by \$46,358.

*The difference between the PILOTs from 16-17 and 17-18 results in a decrease to the allowable tax levy limit of \$71,232.

*The 1.26% multiplier for the Allowable Levy Growth Factor increases the allowable tax levy limit by \$298,129.

*The difference between the Capital Exclusions from 16-17 and 17-18 results in an increase to the allowable tax levy limit of \$267,518.

Certain capital items are excluded from the tax levy limit because they require additional funding, over and above any inflationary increase. For 17-18, the increase is due to the \$175,000 transfer to capital needed to supplement the auditorium project, and the \$120,000 purchase of a bus. This is offset somewhat by a decrease in the debt service due to be paid in 17-18.

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2017-2018Tax Projections

Projected Tax Rates					
	Tax Rate per \$1000 AV	Projection	Rate Change per \$1000 AV	Percent Change	
Town of Greenburgh*	\$ 9.16	\$ 9.35	\$ 0.19	2.11%	
Town of Mount Pleasant	\$ 618.83	\$ 615.20	\$ (3.62)	-0.59%	

*Numbers above reflect the Greenburgh revaluation assessments

As the District's assessed valuation increases or decreases, the tax rate changes in the opposite direction. The 2016 assessed valuation, which is used to calculate the 2017-2018 tax rate, is expected to change based on the revaluation that was completed by the Town of Greenburgh. Due to this revaluation, properties in the Town of Greenburgh are now assessed at 100% of their market value, which increases the market value for the District as a whole and results in a shift of taxes from the Town of Mount Pleasant to the Town of Greenburgh. When looking at total assessment, the revaluation resulted in an increase in assessed values for Greenburgh, while Mount Pleasant experienced a decrease in assessed values. This means that Greenburgh is now responsible for 36.04% of the tax levy, as opposed to 34.08% in 2016-2017. Mount Pleasant is responsible for 63.96% of the tax levy, compared to 65.92% in 2016-2017.

Another factor is a decrease in assessed value due to the settlement of tax certiorari claims filed against the District in prior years. Tax certiorari settlements result in a decrease to the assessed value of properties, which results in a tax rate increase, which offsets the impact of the revaluation to a small degree. After taking into account the adjustments for the tax certiorari settlements, the Town of Greenburgh is responsible for 35.95% of the tax levy and the Town of Mount Pleasant is responsible for 64.05% of the tax levy.

Please note that assessed values used in the calculation above are estimates provided to the District reflecting prior and anticipated tax certiorari settlements, and are therefore subject to change.

2017-2018 Projected Tax Based on Assessed Values (AV)

<u>Mt Pleasant AV</u>	<u>Mt Pleasant 16-17 Annual Taxes</u>	<u>Mt Pleasant 17-18 Projected Taxes</u>	<u>Mt Pleasant 17-18 Annual Change</u>	<u>Greenburgh AV</u>	<u>Greenburgh 16-17 Annual Taxes</u>	<u>Greenburgh 17-18 Projected Taxes</u>	<u>Greenburgh 17- 18 Annual</u>
\$ 3,800	\$ 2,352	\$ 2,338	\$ (14)	\$ 250,000	\$ 2,289	\$ 2,338	\$ 48
\$ 7,600	\$ 4,703	\$ 4,676	\$ (28)	\$ 500,000	\$ 4,579	\$ 4,676	\$ 97
\$ 11,400	\$ 7,055	\$ 7,013	\$ (41)	\$ 750,000	\$ 6,888	\$ 7,013	\$ 145
\$ 15,200	\$ 9,406	\$ 9,351	\$ (55)	\$ 1,000,000	\$ 9,158	\$ 9,351	\$ 193

Perspective on Budget Development

- **Increase clarity on expenditures**
- **Zero-based process limits direct line item comparison**
 - Draft Budget Document Summary Pages 1-12 outline the process
- **Shifting from borrowing for bus purchasing**
 - Incorporated into line item budget
 - No separate proposition
- **Artificial inflation of administrative costs**
 - 3-Part Budget Administrative Component now includes:
 - ✓ Recreation (pool camp and after care)
 - ✓ Technology infrastructure and non-instructional software
 - ✓ Distribution of benefits

Pocantico Hills Central School District

Draft Budget Report
Fiscal Year 2017-2018

3 Part Budget

Administrative Component

Includes items related to the management of our school programs:

- *Salaries and benefits of staff who spend a majority of their time performing administrative, supervisory, or non-instructional duties
- *Board of Education, central office, and school management expenses
- *Planning and consulting costs not directly related to student services and programs

Capital Component

Includes items related to building and property maintenance:

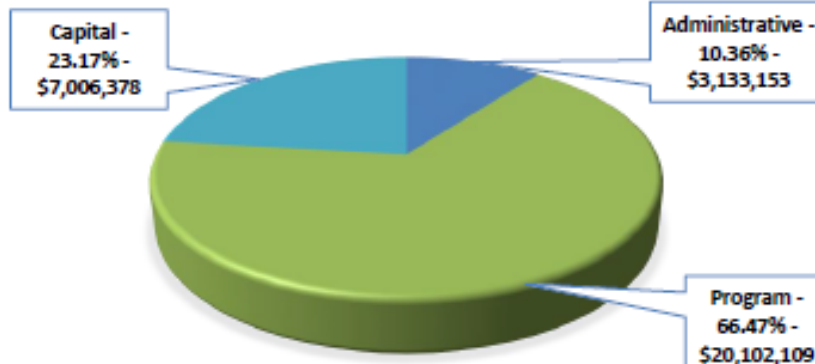
- *Construction, renovation, repair and maintenance costs
- *Custodial and maintenance staff salaries and benefits
- *Service contracts
- *Materials and supplies
- *Utilities
- *Annual debt service
- *Refunds of property taxes

Program Component

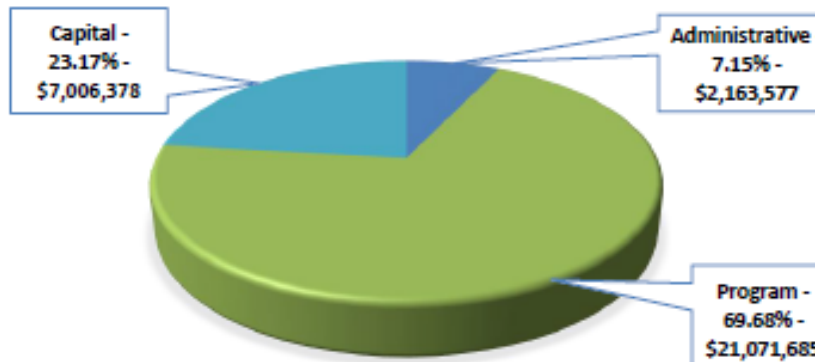
Includes items which are part of the instructional program:

- *Salaries and benefits of staff who provide direct support to students
- *Instructional materials, textbooks and library books
- *Computers and instructional equipment and technology
- *Transportation expenses for both public and non-public students in grades Pre-K through 12
- *Field trips, extracurricular activities and interscholastic sports

USING "NEW" CLASSIFICATIONS



USING "OLD" CLASSIFICATIONS



The 2017-2018 budget includes changes due to the utilization of a Zero-Based Budgeting process and the right sizing of many line items. The most significant changes were the reclassification of all of the recreation codes (including pool, camp and after care), and the portion of the technology budget which represents infrastructure versus instructional support. The total dollar amount for these items of \$969,576 was shifted from the program code to the administrative code, and has a significant impact on the percentage distribution between these two components.

Looking Ahead: Our Next Budget Meeting on April 18th

How are District goals and priorities supported by the Recommended Budget?

- *Review adjustments made to Recommended Budget*
- *Walk through the Draft Budget document*
- *Adoption of the 2017-18 Budget*

Join Us...

Workshops:

- 3/7 Instructional Programs
- 3/21 Buildings and Grounds,
Transportation and Recreation
- 4/4 Revenue and Administration

Adoption of the Budget: 4/18

Public Hearing of Adopted Budget: 5/2

Budget vote: 5/16

*Budget 2017-18
Development Process*

