



Annual Budget Hearing 2017-2018 Proposed School Budget



Cairo-Durham
CENTRAL SCHOOL DISTRICT

Thursday, May 4, 2017 at 7 p.m.

Cairo-Durham Middle/High School Media Center

Presented by:
Anthony Taibi, Superintendent
Jeffrey Miriello, Business Official



Propositions for 2017-2018

Three Propositions:

1. 2017-2018 School Budget
2. Purchase of Buses
3. Board of Education Elections





Enrollment Data and Projections

Grade Level	Current 2016-17	Projected 2017-18
K	90	85
1	87	90
2	88	89
3	103	89
4	87	103
5	91	88
Total K-5	546	544

Grade Level	Current 2016-17	Projected 2017-18
6	91	92
7	94	92
8	103	95
Total 6-8	288	279
9	90	103
10	97	90
11	92	97
12	105	98
Total 9-12	384	388
Out of District	45	39

Grade Level	Current 2016-17	Projected 2017-18
K-12	1,263	1,250



2016-2017 Update

2016-2017 Voter Approved Budget – May 20, 2016 - \$ 28,966,155
Budget increase 0.72% Tax Levy increase 1.19%
Yes – 355 (72%) No – 138 (28%)

Facts About Our School District in 2016-2017

Enrollment	1,263	Number of Teachers	132
Employee Data	243 Full time	Support Staff*	126
	26 Part time	Admin & Supervisors	11
TOTAL	269	TOTAL	269

*Nurses, teaching assistants, teacher aides, custodians, bus drivers/aides, maintenance workers, office staff, technicians and non-instructional supervisors



2017-18 Enacted Budget Cairo-Durham CSD State Aid

Aid Category	2016-17 Budgeted State Aid	2017-18 Budgeted State Aid	Change
Foundation Aid	\$9,735,237	\$10,059,383	\$324,146
BOCES	678,553	742,159	63,606
Excess Cost (SWD)	350,792	462,790	111,998
Hardware & Technology	14,040	15,138	1,098
Software, Library, Textbook	101,303	102,107	804
Transportation	1,256,900	1,374,321	117,421
High Tax Aid	184,142	184,142	0
Building Aid	823,115	1,003,978	180,863
Total State Aid	\$13,144,082	\$13,944,018	\$799,936
UPK	\$59,616	\$59,616	0
Total Aid (Including Pre-K)	\$13,203,698	\$14,003,634	\$799,936



2017-18 CDCSD Tax Levy Limit Calculation

Prior Year Tax Levy		\$13,147,417
Tax Cap Reserve Amount plus Interest from FYE 2016 Used to Reduce 2017	+	-
Adjusted Prior Year Tax Levy	=	\$13,147,417
Tax Base Growth Factor	x	1.0092
Subtotal Prior Year Tax Levy	=	\$13,268,373
PILOTs Receivable FYE 6/30/2017	+	\$317,819
Taxes Levied for Exemptions During Prior Year: Capital Expenditures Net Of State Aid	-	\$353,407
Adjusted Prior Year Tax Levy	=	\$13,232,785
Allowable Levy Growth Factor (Lesser: CPI or 2%)	x	1.0126
Subtotal Growth Adjusted Tax Levy	=	\$13,399,518
PILOTs Receivable FYE 06/30/2018	-	\$317,819
Total Levy Limit Before Adjustments/Exclusions	=	\$13,081,699
Exclusion: Taxes Levied for Exemptions Next Year: Capital Expenditures Net Of State Aid	+	\$403,004
Maximum Allowable Tax Levy Amount	=	\$13,484,703
Change from prior year		\$337,286
% Change from prior year		2.57%



2017-18 Tax Caps for Questar III BOCES Districts

District	Tax Cap % 2017-18	Tax Cap % 2016-17
East Greenbush	4.45	3.35
New Lebanon	4	0.07
North Greenbush	3.59	1.84
Catskill	3.03	0.2
Schodack	3	-0.03
Averill Park	2.91	1.69
Hudson	2.8	2.15
Germantown	2.71	0.16
Lansingburgh	2.6	2.5
Cairo-Durham	2.57	1.19
Coxsackie-Athens	2.56	-0.5
Wynantskill	2.45	0.73
Brunswick	2.42	1.55
Taconic Hills	1.83	1.27
Greenville	1.62	0.99
Chatham	1.49	0.89
Ichabod Crane	1.47	0.67
Berlin	1.35	0.59
Hoosic Valley	1.1	0.2
Hoosick Falls	0.91	0.4
Troy	0.45	0.12
Rensselaer	-10.35	0.2

Average excluding Rensselaer is 2.35% Over the last four years Cairo-Durham's average tax levy increase is under 2% at 1.93%

14/15 – 1.73%	15/16 – 2.25%	16/17 – 1.19%	17/18 – 2.57%
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Highlights of Proposed Budget

- Maintains and enhances district programming to support student needs
- Provides sufficient resources for teaching and learning
- Maintains a transparent budgeting process utilizing input from district and community stakeholders
- Maintains fiscal stability through appropriate allocation of fund balance and reserves





Major Cost Factors Influencing 2017-18 Budget

Revenues

Tax Levy	+\$337,286
Transportation Aid	+\$117,421
Foundation Aid	+\$324,146
Building Aid	+\$180,863

Expenditures

Retirement System	-\$71,575
Debt Payments	+\$126,808
Fuel/Oil	+\$47,000
Health Insurance	+\$129,924
Computer Equipment	+\$222,122



2017-18 Budget

	Budget 2016-17	Projection 2017-18	Change
Expenses			
Salaries	\$13,893,847.00	\$14,185,246.00	\$291,399.00
Benefits	7,072,524.00	7,245,056.00	172,532.00
Equipment/Contractual/Supplies	6,401,769.00	6,948,252.00	546,483.00
Debt Service/Transfers	1,598,015.00	1,724.823.00	126,808.00
Total Expenses	\$28,966,155.00	\$30,103,377.00	\$1,137,222.00
Revenues			
Property Tax Levy	\$13,147,417.00	\$13,484,703.00	\$337,286.00
PILOT	317,819.00	317,819.00	0
State Aid & Medicaid	13,194,082.00	13,994,018.00	799,936.00
Local Sources	306,837.00	306,837.00	0
Appropriated Reserve/Fund Balance	1,900,000.00	1,900,000.00	0
Appropriated Reserve	100,000	100,000	0
Total Revenues	\$28,966,155.00	\$30,103,377.00	\$1,137,222.00



Programmatic Changes

- Summer School Programming to ensure that students remain on track for graduation as well as provide remediation and enrichment support for students at the elementary and middle school level
 - Increase of \$30,000 to support additional Summer School Personnel
- +0.5 Music Position
 - 4.5 FTE District Music Positions to 5.0 FTE's
 - Equipment to support enhanced course offerings at MS/HS



Programmatic Changes, cont.

- Additional 12:1:1 Elementary Special Education Classroom will give us the ability to return Out-of-District students to Home District Programming
- +1.0 FTE Psychologist/Social Worker to support Special Education class as well as student needs at the middle/high school campus
- +0.5 FTE Speech Therapist to support student speech needs at the elementary level
- -1.0 FTE Elementary Teacher – reduction due to class size decreases which enables the creation of additional special education classroom
- -1.0 FTE Business Teacher – reduction due to continued course enrollment decreases over the last several years (all existing programming will be maintained in order to prevent student impact)



Enhanced Educational Opportunities

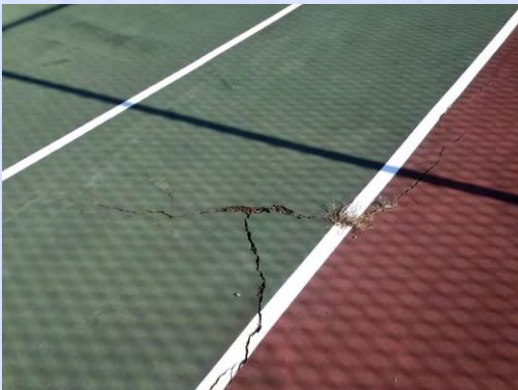
Program/Service	Cost	Rationale
Chromebook Purchase to Support Connected Learning and Infrastructure Upgrades	\$222,122	Purchase of Chromebook laptops to support 1:1 in Grades 7, 9 and 10 Increase labs from 2 to 4 (Grades 6 & 8) Replace EOL devices in Grades 1, 2, 4 and 5





Non-Instructional Supports and Services

- +0.4 K-12 Math Specialist Embedded teacher professional development for math. This position is created without impact to current Particularly important with the implementation of our new math curriculum for 2017-18
- +0.4 RTI Coordinator will support AIS teachers broadening instructional strategies to support students in the general education environment. AIS has been an area of focus at the elementary school for the last two years.
- +0.6 FTE on-site help desk position to support students, faculty, and staff with day-to-day technical issues in a timely fashion associated with additional computers associated with 1:1
- Increases to maintenance and repair of district facilities (e.g., tennis courts)
- Addition of a Truancy/Attendance Officer to assist in ensuring students are in school.





Three-Part Budget Definitions

- **Administrative**

- All administrative expenses are accounted for here. The administrative component provides for the general support and funding for items such as Board of Education, Central Administration, Finance, Legal, Personnel, Curriculum and Development, as well as the supervision of the regular and special education programs.

- **Program**

- The program section of the budget includes all salaries for instructional and support personnel related to the general educational program at the elementary and secondary level.

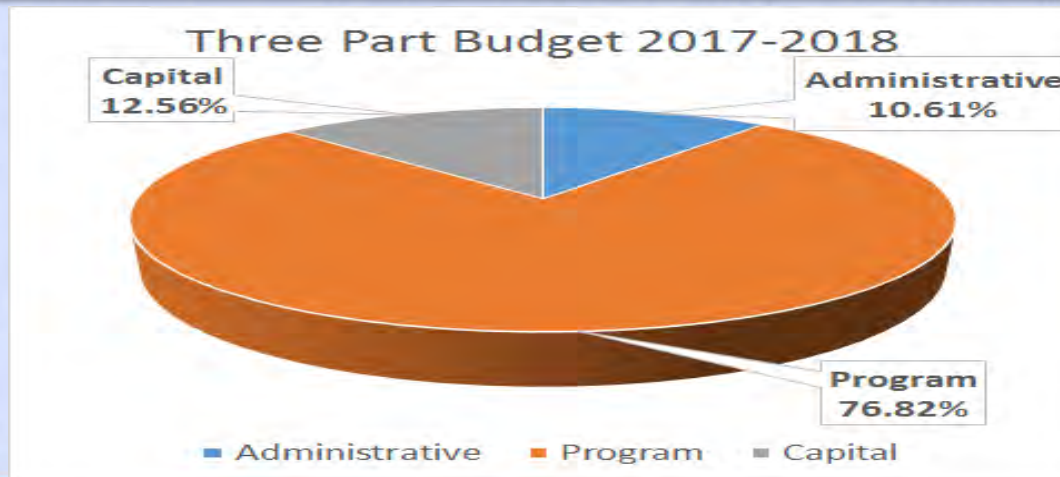
- **Capital Budget**

- The capital component includes items that are essential for the maintenance and operations of district owned facilities, judgments and claims, and refunds of real property taxes. In addition, included in this category are the district's debt service obligations.



Three-Part Budget Summary

Budget Component	2016-17 Approved Budget	2017-18 Proposed Budget	\$ Difference	% Change
Administrative	\$3,056,126	\$3,195,258	\$139,132	4.55%
Program	\$22,368,507	\$23,125,919	\$757,412	3.39%
Capital	\$3,541,522	\$3,782,200	\$240,678	6.80%
Total	\$28,966,155	\$30,103,377	\$1,137,222	3.93%





Three-Part Budget Detail

Expense Category	2016-2017 Budget	2017-2018 Proposed	Increase/ Decrease	Percent Change
Administration:				
Board of Education	\$ 40,770	\$ 29,800	\$ (10,970)	-26.91%
Central Office	\$ 199,795	\$ 207,810	\$ 8,015	4.01%
Finance Services	\$ 477,164	\$ 507,388	\$ 30,224	6.33%
Legal/Public Information	\$ 71,100	\$ 74,175	\$ 3,075	4.32%
Central Services	\$ 589,406	\$ 621,787	\$ 32,381	5.49%
Supervisory/Improvement	\$ 1,127,837	\$ 1,175,861	\$ 48,024	4.26%
Fringe Benefits	\$ 550,054	\$ 578,437	\$ 28,383	5.16%
Administrative Total	\$ 3,056,126	\$ 3,195,258	\$ 139,132	4.55%
Program:				
Legal	\$ 50,000	\$ 60,000	\$ 10,000	20.00%
Regular Instruction	\$ 7,652,634	\$ 7,822,709	\$ 170,075	2.22%
Special Education	\$ 3,529,172	\$ 3,695,420	\$ 166,248	4.71%
Occupational Education	\$ 908,422	\$ 813,624	\$ (94,798)	-10.44%
Library/Technology	\$ 998,067	\$ 1,329,238	\$ 331,171	33.18%
Student Services	\$ 1,028,008	\$ 1,161,142	\$ 133,134	12.95%
Transportation	\$ 1,802,764	\$ 1,819,556	\$ 16,792	0.93%
Interfund Transfers	\$ 235,000	\$ 155,000	\$ (80,000)	-34.04%
Fringe Benefits	\$ 6,164,440	\$ 6,269,230	\$ 104,790	1.70%
Program Total	\$ 22,368,507	\$ 23,125,919	\$ 757,412	3.39%
Capital:				
Operations & Maintenance	\$ 1,670,243	\$ 1,806,988	\$ 136,745	8.19%
Certiorari/Judgments	\$ 8,000	\$ 8,000	\$ -	0.00%
Debt Service	\$ 1,363,015	\$ 1,469,823	\$ 106,808	7.84%
Transfer to Capital Fund	\$ 100,000	\$ 100,000	\$ -	0.00%
Fringe Benefits	\$ 400,264	\$ 397,389	\$ (2,875)	-0.72%
Capital Total	\$ 3,541,522	\$ 3,782,200	\$ 240,678	6.80%
Total	\$ 28,966,155	\$ 30,103,377	\$ 1,137,222	3.93%



Budget History 2009-2018

Budget Year	Vote/Re-Vote	Tax Levy %	Yes	No	Pass %
2009-2010	Original Budget	2.45%	*592	372	61.4%
2010-2011	Original Budget	3.93%	*551	527	51.1%
2011-2012	Original Budget	3.45%	*529	408	56.5%
2012-2013	Original Budget	3.80%	*632	353	64.1%
2013-2014	Original Budget	4.23%	549	*598	*47.8%
2013-2014	Budget Re-Vote	3.73%	*472	360	56.7%
2014-2015	Original Budget	1.73%	*529	433	55.0%
2015-2016	Original Budget	2.25%	*714	365	66.2%
2016-2017	Original Budget	1.19%	*355	138	72.0%
2017-2018	Vote May 16, 2017	2.57%	TBD	TBD	TBD



Tax Base

The District consists of eight towns in Albany, Greene and Schoharie Counties:

- Athens
- Cairo
- Catskill
- Coxscackie
- Conesville
- Durham
- Greenville
- Rennselaerville





Tax Base, cont.

QUESTION: Since the tax levy is increasing by 2.57%, can I expect my tax bill to increase by 2.57% from last year?

ANSWER: No. Your tax bill is affected by several factors such as:

- Addition/Deletion of properties from the tax roll
- Changes in assessed value
- Equalization Rates - Percentage of the fair market value of a property at which that property is assessed for property tax



\$100,000 Project

Capital outlay exception –“\$100,000” – projects

- Law provides that a district may receive building aid in the following aid year for one project each year in the district, not to exceed \$100,000.
- Projects also require full voter authorization and must be paid by budget appropriation. Districts may not use borrowed money for these projects.
- This type of project can apply to only one building (control number) each year.





Proposition 1: Budget Vote

RESOLVED that the proposed budget of expenditures of the District for the school year 2017-18, in the amount of \$30,103,377, and for the purposes shown in the statement of estimated expenditures adopted by the Board of Education, be and the same hereby is approved and the amount thereof shall be raised by a levy of a tax upon the taxable property of the school district, after first deducting the monies available from State Aid and other sources as provided by law.

YES _____

NO _____



Proposition 2: Purchase of Buses

Shall the Board of Education of the Cairo-Durham Central School District be authorized to: (1) acquire school buses at a maximum aggregate cost of \$564,591; (2) expend such sums for such purpose; (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into account state aid and trade-in value; and (4) in anticipation of the collection of such tax, issue bonds, notes and/or installment purchase contracts of the District at one time or from time to time in the principal amount not to exceed \$407,091 and levy a tax to pay the interest on such obligations when due?



School Bus Proposition

- Continues our 7-Year Bus Purchase Plan
- Purchase of five (5) 66-passenger buses
- Net cost not to exceed \$407,091 after trade-ins
 - State aid on this purchase is 64.6%, therefore the state cost will be \$262,981 and the district cost will be \$144,110

Updated Safety Features:

- Exterior lights are LED
- LED strobe warning lights
- Updated surveillance systems
- Rust-Proofing





Proposition 3: Board of Education Election

Three seats expire on June 30, 2017:

- Mr. David Infantino (incumbent candidate)
- Mr. Stephen Brandow (incumbent candidate)
- Mr. Robert MacGiffert

"Write-in" Candidate

The District has two candidates for three open seats. This means that a "write-in" candidate is possible. If there are no write-ins, then the seat is deemed vacant subject to being filled most likely by a special election for the balance of the term or by board appointment until the date of the next annual election.

Generally, school board candidates must be:

- A U.S. citizen, at least 18 years old, qualified voters in the school district and able to read and write
- Residents of their districts continuously for one year before the election
- At the time the board member takes office, he/she cannot be employed by the Board on which they serve or live in the same household with a family member who is also a member of the same school board.



What if the Budget is Defeated?

- The Board of Education can hold a second vote on June 20, 2017 or adopt a contingent budget
- If the budget is defeated a second time, the Board must adopt a contingent budget



What if the Budget is Defeated?

- **Contingent Budget**

- Includes teachers' salaries and ordinary contingent expenses.
- Teachers include professional educator positions certified by the State Education Department including teachers, teacher assistants, administrators and various professional specialists in the area of pupil personnel services.
- Ordinary contingent expenses are those necessary to provide the minimum services legally required to:
 - Operate and maintain school buildings and the educational program;
 - Preserve the property of the district; and
 - Ensure the health and safety of students and staff.
 - The Board determines which appropriations constitute ordinary contingent expenses.
- The tax levy cannot exceed the 2016-17 tax levy.

For Cairo-Durham CSD, this translates to:

A budget reduction of \$340,733 for a Contingent Budget total of \$29,762,644



Property Tax Relief Credit

Extending through 2019, a new property tax relief credit will provide direct relief to qualifying New York State homeowners.

Homeowners receiving a STAR benefit who reside in a locality that kept its tax increases under the tax cap will receive a check for the property tax freeze and relief credits from NYS. No action is needed from the homeowner; For each year you are eligible for the property tax relief credit, you will automatically receive a check. To qualify, you must:

- live in a school district that is complying with the NYS property tax cap;
- receive either the Basic or Enhanced STAR property tax relief;
- have an income of \$275,000 or less, and
- have paid school property taxes in 2016.

This year:

- The property tax relief credit will be in addition to the existing [Property Tax Freeze Program](#)
- To learn more about your check, see [2016 property tax credit checks](#)
- Beginning in 2017, the property tax relief credit will be a percentage of a homeowner's STAR benefit, with lower incomes receiving a higher percentage benefit.**

The credit will be fully phased in as of 2019.



Comments & Questions





Thank You