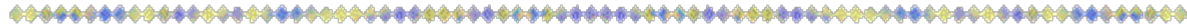


**2017-2018**

# **Budget Workshop**



**February 6, 2017**



# About the “Tax Cap”...

- **What is the Tax Cap?**
  - Starting with the 2012-13 school year:
    - Places a cap (often referred to as 2% but actually based on a calculation) on the growth in tax levy for budgets approved by the traditional 50%+1 vote margin
    - Requires a 60% voter approval for any tax levy growth above the “Cap”
    - Mandates a 0% tax levy growth if voters do not approve the budget
- **Are there any exemptions to the Tax Cap?**
  - Yes, the calculation includes a variable allowance for:
    - Changes in expenditures due to voter approved capital expenditures
    - Changes in contributions to pension plans in excess of 2% of payroll (no impact for 2017-18)
    - Court ordered judgments (no impact for 2017-18)
- **RPUFSD estimated 2017-18 tax levy growth cap is estimate to be approximately 3.21%**
  - This figure is subject to change based on final NYS aid figures.

# Tax Cap Calculation

Tax Levy Cap	
2017-2018 School Year	
Prior Year Tax Levy	\$ 48,084,714
Tax Base Growth Factor	1.0055
Sub-Total	\$ 48,349,180
Prior Year PILOT	\$ -
Sub-Total	\$ 48,349,180
Prior Year Exemptions (Capital Levy)	\$ 83,976
Adjusted Prior Year Levy	\$ 48,265,204
Allowable Growth Factor (Lesser of CPI or 2%)	1.01260
Sub-Total	\$ 48,873,345
PILOTs for the New Year	
Sub-Total	\$ 48,873,345
Available Carryover	
Tax Levy Limit Before Exclusions	\$ 48,873,345
Tax Levy Limit	
New Year Exemptions (Capital Levy)	\$ 755,914
Transfer to Capital	
ERS / TRS Exemption	
Tax Levy Limit, Plus Exclusions	\$ 49,629,259
% of Tax Levy	3.21%

# Topics To Be Presented

- **ATHLETICS**  
**MR. CHARLES DELARGY**
- **SPECIAL EDUCATION**  
**MRS. ANDREA MOSCATIELLO**  
**MS. KRISTEN WHITE**
- **INSTRUCTIONAL SUPPORT**
- **OTHER INSTRUCTIONAL PROGRAMS & SERVICES**  
**Dr. Deborah DeLuca**

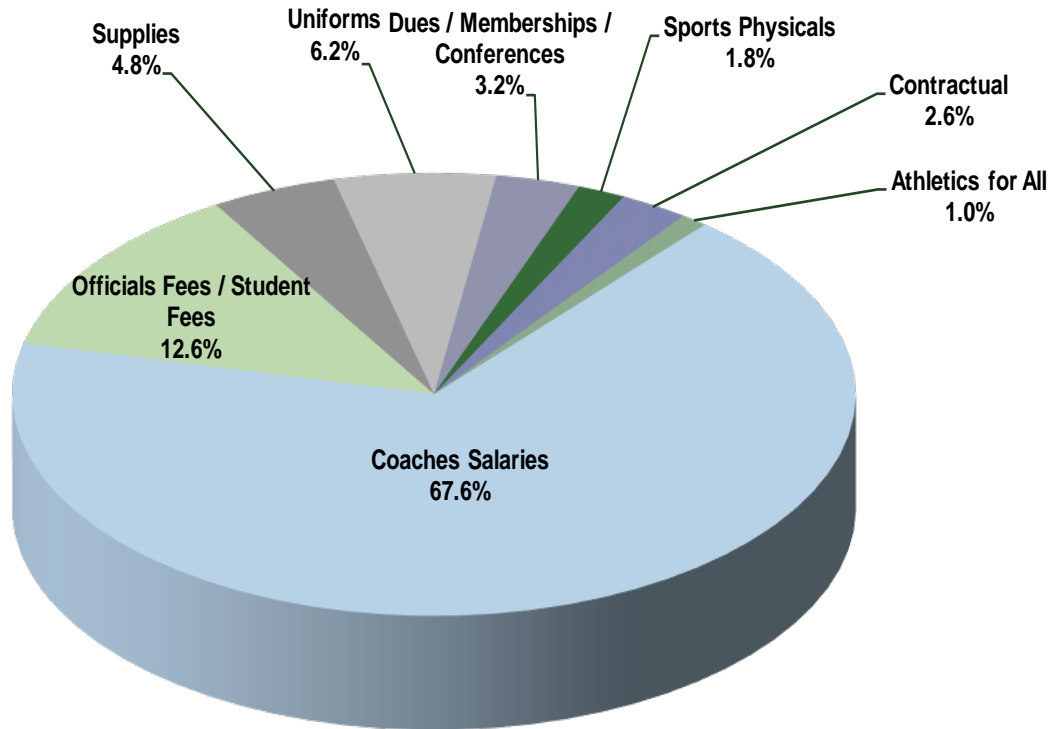


# Athletics



# Athletics

## 2017 – 2018 Expenditures by Major Category

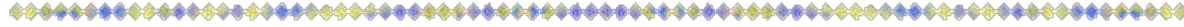


# Athletics

## 2017 – 2018 Expenditures by Major Category

Category	2015-16 Actual	2016-17 Budget	2017- 18 Proposed	% Change	Notes
Coaches' Salaries	\$455,384	\$455,578	\$460,000	0.97%	Coaches salaries including post season
Officials' / Student Fees	\$78,708	\$85,000	\$86,000	1.18%	Estimated based on current budgetary needs
Supplies	\$33,200	\$21,191	\$32,875	55.14%	Various sports supplies
Uniforms	\$18,753	\$42,185	\$42,185	0.00%	Replace uniforms on a rotational basis
Dues / Memberships / Conferences	\$20,585	\$21,000	\$22,000	4.76%	The majority of this is determined by section XI
Sports Physicals	\$11,430	\$12,500	\$12,500	0.00%	Mandated physicals for our athletes
Contractual/ Equipment	\$15,363	\$23,000	\$18,000	-21.74%	Includes facilities fees (golf and bowling), and reconditioning
Athletics for All	\$6,500	\$7,000	\$7,000	0.00%	Athletic competitions are held once a month
<b>Total</b>	<b>\$639,923</b>	<b>\$667,454</b>	<b>\$680,560</b>	<b>1.96%</b>	

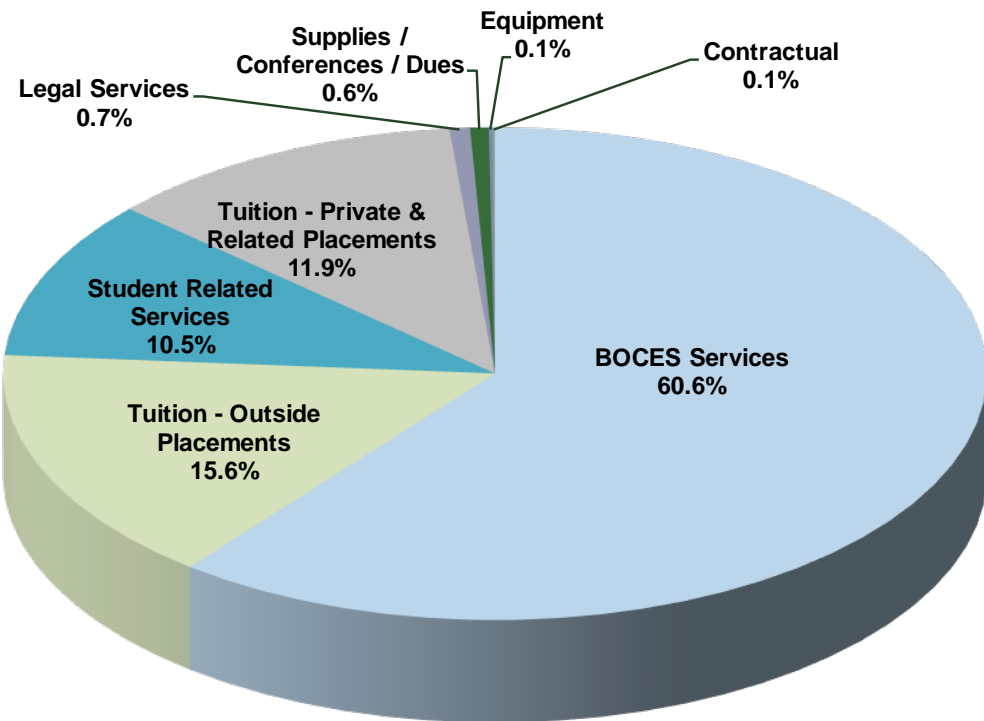
# Special Education





# Special Education

2017 – 2018 Expenditures by Major Category



# Special Education

## 2017 – 2018 Expenditures by Major Category

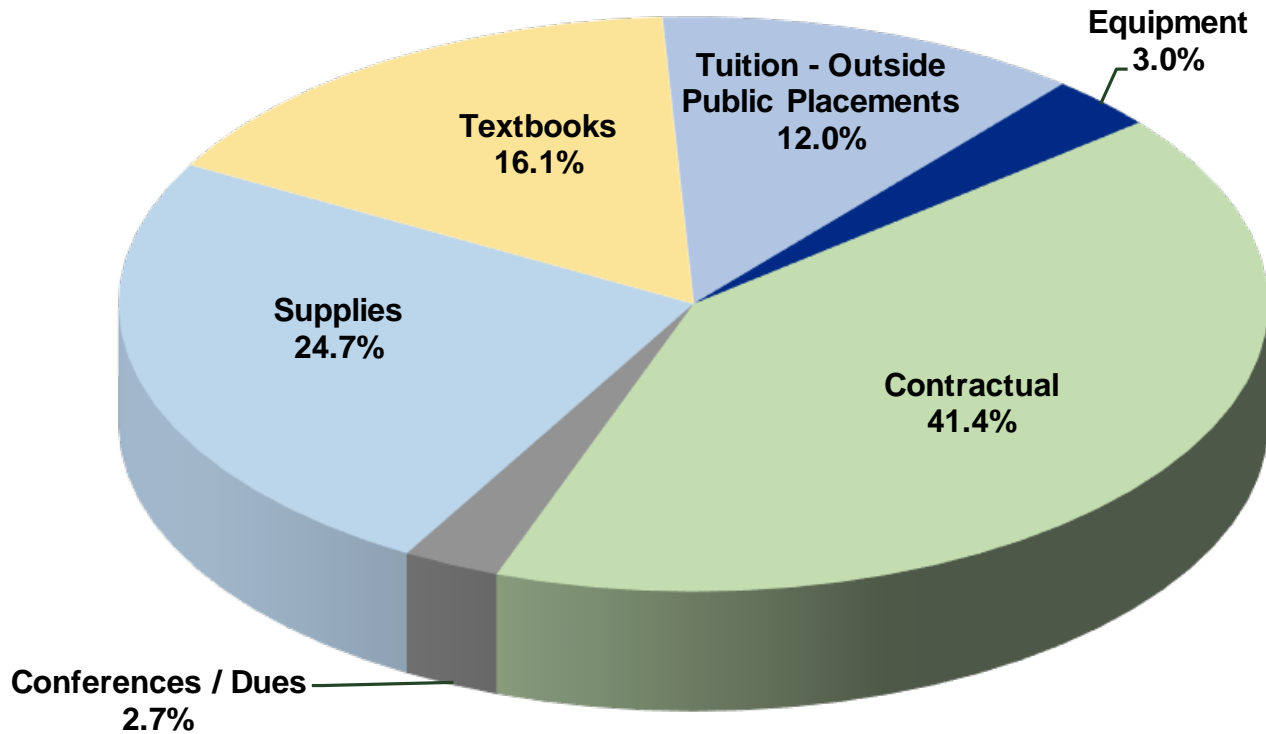
Category	2015-16 Actual	2016-17 Budget	2017- 18 Proposed	% Change	Notes
BOCES Services (Placements & Related Services)	\$3,633,790	\$4,892,000	\$4,500,000	-8.01%	Estimated tuition and related services costs for students placed at BOCES facilities
Tuition – Outside Placements	\$915,634	\$1,254,034	\$1,154,034	-7.97%	Estimated mandated outside placements
Tuition – Private Placements / Tuition - Related Placement	\$755,987	\$945,935	\$880,935	-6.87%	Estimated number of private placement students, related placement costs
Student Related Services & Physicals	\$773,412	\$720,768	\$775,768	7.63%	Estimated related services, including OT, PT, support for school personnel
Legal Services	\$22,669	\$50,000	\$50,000	0.00%	Special Education related legal expense
Supplies / Conferences & Dues	\$41,766	\$45,272	\$45,272	0.00%	General supplies, dues, laptops, and conferences
Instr. Equipment	\$0	\$10,000	\$10,000	0.00%	Wheel chair, and communication/assistive devices
Contractual	\$10,810	\$5,000	\$5,000	0.00%	Medicaid reporting support services
<b>Total</b>	<b>\$6,154,068</b>	<b>\$7,923,009</b>	<b>\$7,421,009</b>	<b>-6.34%</b>	

# Instructional Support



# Instructional Support

2017 – 2018 Expenditures by Major Category

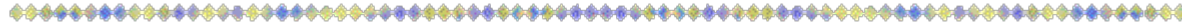


# Instructional Support

## 2017 – 2018 Expenditures by Major Category

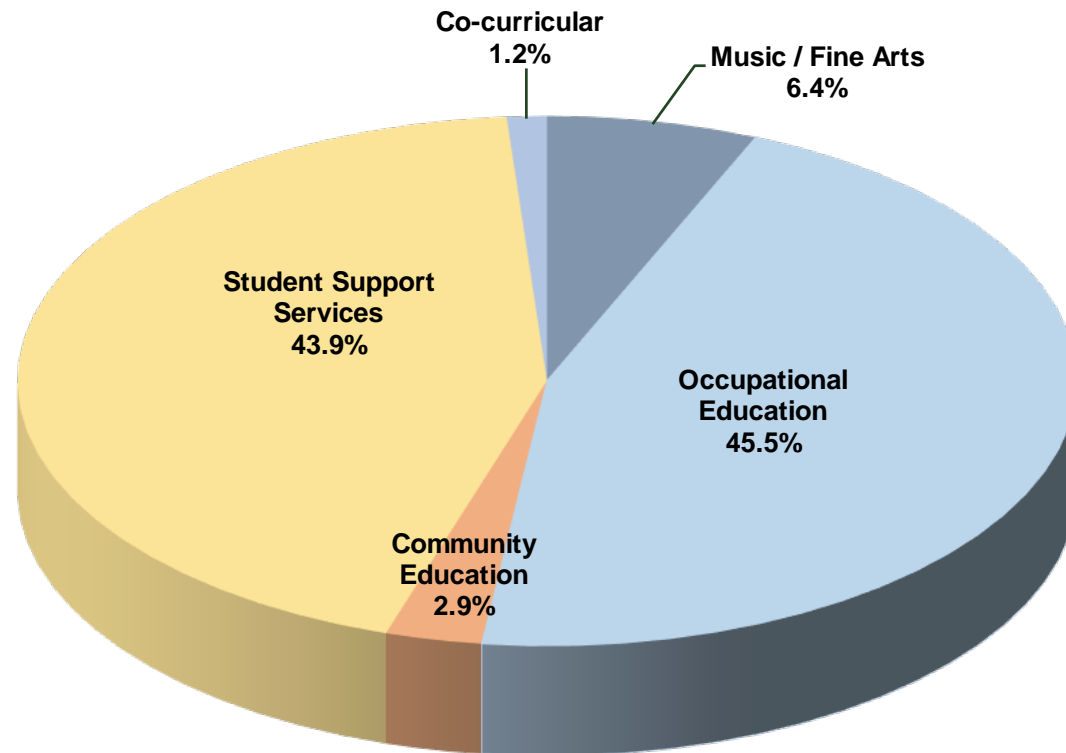
Category	2015-16 Actual	2016-17 Budget	2017- 18 Proposed	% Change	Notes
Contractual/ BOCES	\$456,652	\$626,717	\$605,117	-3.45%	<ul style="list-style-type: none"> <li>Jr./Sr. Prom , yearbook (revenue offset)</li> <li>Musical/drama productions (revenue offset)</li> <li>Instructional support programs home hospital instruction, private/parochial textbooks</li> <li>Student event transportation</li> <li>Graduation expenses, Student entry fees</li> </ul>
Equipment	\$0	\$44,000	\$44,000	0.00%	<ul style="list-style-type: none"> <li>District-wide instructional equipment</li> </ul>
Conferences / Dues / Travel	\$24,652	\$43,170	\$39,970	-7.41%	<ul style="list-style-type: none"> <li>Conferences and professional development for all staff</li> <li>Mandated APPR training</li> </ul>
Supplies	\$367,451	\$358,380	\$361,330	0.82%	<ul style="list-style-type: none"> <li>All building and district instructional supplies including, literacy, special area, assessment, phys. ed., curriculum, office, set design, science, agenda books, copier paper, and misc. supplies</li> </ul>
Textbooks	\$239,864	\$235,000	\$235,000	0.00%	<ul style="list-style-type: none"> <li>Fully aided by NYS; budget being held at prior year aid level</li> </ul>
Tuition – Outside Public Placements	\$154,390	\$175,000	\$175,000	0.00%	<ul style="list-style-type: none"> <li>Tuition to other districts for RPUFSD homeless and foster children</li> </ul>
<b>Total</b>	<b>\$1,243,009</b>	<b>\$1,482,267</b>	<b>\$1,460,417</b>	<b>-1.47%</b>	

# Other Instructional Programs and Support Services



# Other Instructional Programs and Support Services

2017 – 2018 Expenditures by Major Category



# Other Instructional Programs and Support Services

## 2017 – 2018 Expenditures by Major Category

Category	2015-16 Actual	2016-17 Budget	2017- 18 Proposed	% Change	Notes
Music & Fine Arts	\$69,817	\$70,956	\$176,006	148.05%	Items included are the maintenance of equipment, transportation to events, entry fees and dues, art supplies and service contracts, and music supplies. First new instrument purchase in several years. New band uniforms, haven't been replaced in 30 years.
Occupational Education	\$1,325,511	\$1,060,507	\$1,242,507	17.16%	Enrollment for students in the BOCES occupational education program, contractual cost increase
Community Education	\$67,127	\$80,500	\$80,500	0.00%	Revenue offset program
Student Support Services	\$889,118	\$1,202,623	\$1,197,623	-0.42%	Includes expenses related to guidance, health services, psychological services, social work services, and BOCES Alternative High School Includes substance abuse services at the MS/HS Student assistance counselors, contract health services, guidance software and services, physicals, supply/misc
Co-curricular (excluding advisor stipends)	\$23,280	\$33,200	\$33,200	0.00%	Includes club transportation, printed materials, supplies, select student events, robotic supplies
<b>Total</b>	<b>\$2,374,853</b>	<b>\$2,447,786</b>	<b>\$2,729,836</b>	<b>11.52%</b>	