

2017-2018

Budget Hearing

May 2, 2017



Budget Goals



- **Maintain existing instructional programs**
- **Support Next STEP strategic plan initiatives**
- **Continue existing athletic and co-curricular programs at all levels**
- **Propose a fully funded budget within the confines of the Tax Levy Cap**



Enrollment



	2016- 2017 Enrollment	Estimated 2017-2018 Enrollment	# Change	% Change
Pre – K	73	73	0	0.00%
FJC	610	600	(10)	(1.64)%
JAE	688	667	(21)	(3.05)%
RPMS	744	719	(25)	(3.36)%
RPHS	1061	1046	(15)	(1.41)%
Out of District	54	54	0	0.00%
_____	_____	_____	_____	_____
Total	3,230	3,159	(71)	(2.20)%

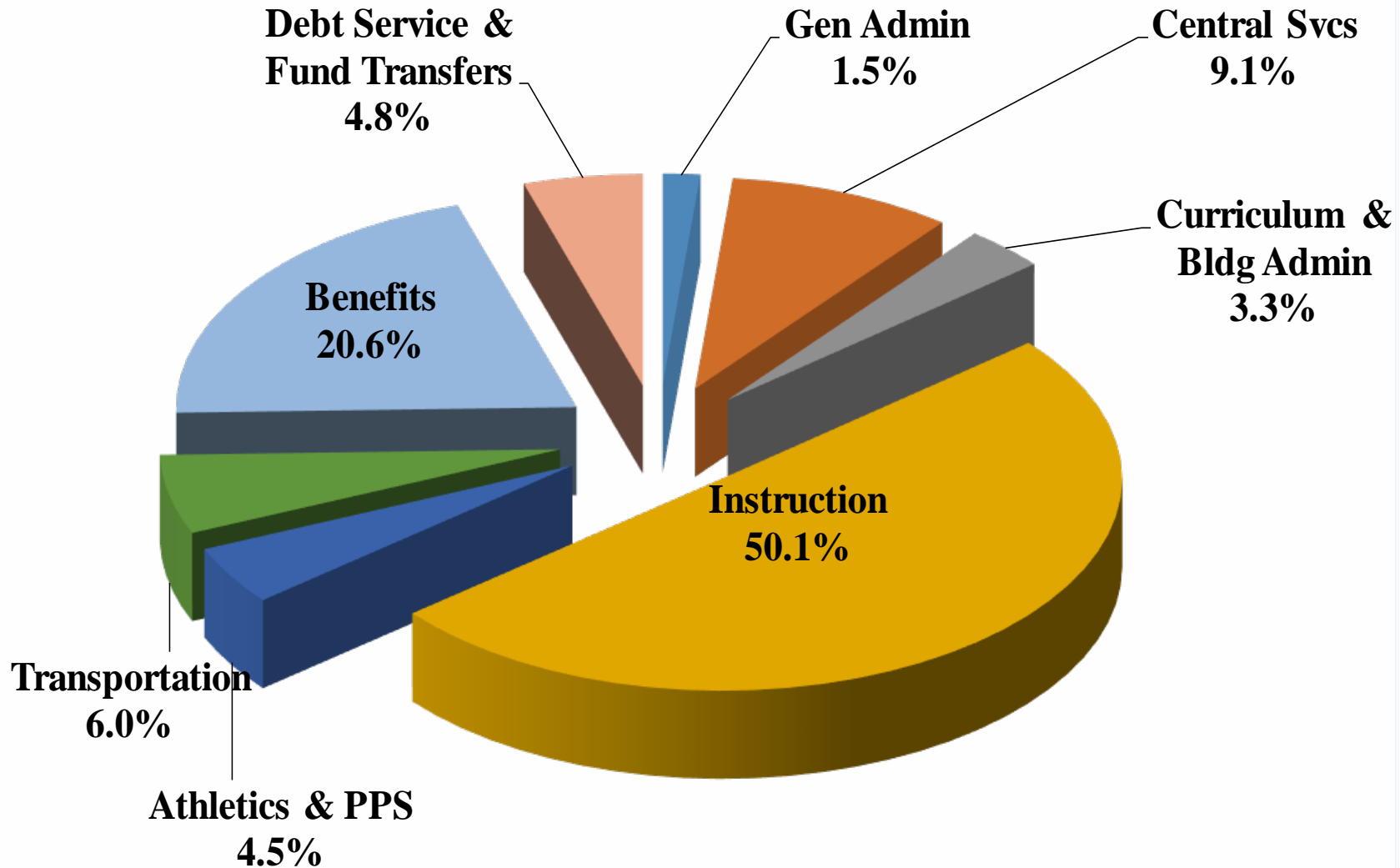
Expenditure Summary



Approved 2016-2017 Budget	Proposed 2017-2018 Budget	\$ Change	% Change
\$80,623,643	\$83,286,346	\$2,662,703	3.30%



Expenditures



Major Expense Categories



	2016-2017 Budget	2017-2018 Prop. Budget	Percentage Change
General Administration	\$1,230,410	\$1,257,338	2.19%
Central Services	\$6,894,341	\$7,574,133	9.86%
Curriculum & Bldg Admin	\$2,914,003	\$2,750,551	(5.61)%
Instruction – Gen. Ed.	\$24,921,450	\$26,032,657	4.46%
Instruction – Special Ed.	\$16,078,980	\$15,728,401	(2.18)%
Athletics & PPS	\$3,573,145	\$3,739,107	4.64%
Transportation	\$4,862,247	\$5,034,318	3.54%
Benefits	\$16,898,535	\$17,160,760	1.55%
Debt Service & Fund Trf.	\$3,250,532	\$4,009,081	23.33%
Total Expenditures	\$80,623,643	\$83,286,346	3.30%



Major Revenue Categories



	2016-2017 Budget	2017-2018 Prop. Budget	Percentage Change
State Aid Regular	\$25,403,970	\$26,111,114	2.78%
State Aid Building	\$2,941,556	\$3,028,167	2.94%
Other Revenue	\$378,647	\$429,500	13.43%
Applied Fund Balance/Reserves	\$3,814,756	\$4,088,306	7.17%
Tax Levy	\$48,084,714	\$49,629,259	3.21%
Total Revenues	\$80,623,643	\$83,286,346	3.30%

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 approximately 3.21%**
 - This figure is subject to change based on final NYS aid figures, complicated by the Governor’s decision NOT to release executive budget school aid runs

Tax Cap 2017-18 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%)	1.0126
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%

Potential Impact of Contingency Budget

- **Should the proposed budget not receive 50%+1 support from voters:**
 - **Same or revised budget could be proposed by the Board of Education for a second vote**
 - **If final vote does not produce 50%+1 voter support expenditures would be cut by \$1,544,545**
- **Potential cuts to expenditure areas may include:**
 - **Instruction – loss of additional positions included in proposed budget**
 - **Instructional Support – loss of additional support staff**
 - **Athletics – reduction or elimination of teams**
 - **Deferral of maintenance of facilities**
- **Elimination of free use of facilities by many community organizations.**

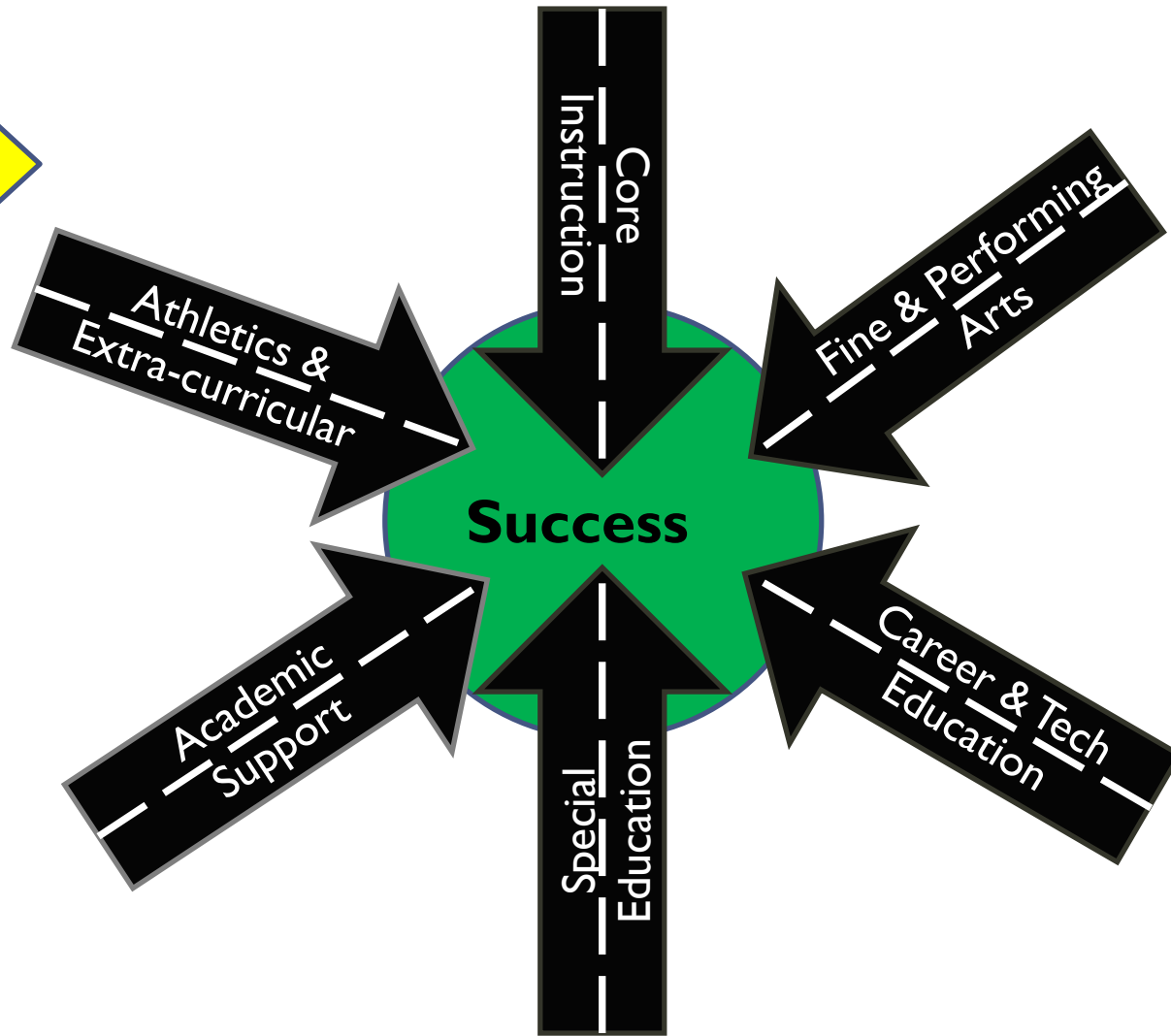
The proposed budget: Efficient and effective



- **Efficient level of spending within the “tax cap.”**
- **Continuing to build a high quality school system through:**
 - **Increased opportunities (expanded electives, additional instructional supports, enhanced special education services)**
 - **Academic support (ICARE, Summer SHARP, ALC, AHS, credit recovery)**
 - **Organizational development**
 - **Co-curricular opportunities (athletics, fine and performing arts, clubs and organizations)**

The overarching goal: Success for all students

Success is found at the intersection of many roads



Budget Summary

- Proposed Budget.....\$83,286,346*
- Proposed Budget to Budget Increase.....3.30%
- Proposed Estimated Tax Levy.....\$49,629,259
- Year Over Year Est. Tax Levy Increase.....3.21%**

*Requires 50%+ 1 voter approval

**Complies with the tax levy cap

Capital Reserve Projects

- High School Parking
Reconfiguration.....\$172,125
- Security Cameras, Door Access.....\$550,000
- High School & Middle School Music
Room Renovations.....\$585,000
- Middle School Sealing.....\$185,000
- Artificial Turf.....\$1,893,840
- Total\$3,385,965

Budget Vote and Elections

- Proposition I - Budget \$83,286,346
- Proposition II - Members of Board of Education
- Capital Reserve Fund \$3,385,965

May 16, 2017 7:00am – 9:00pm

Rocky Point High School Gymnasium

Questions and Comments

