

2018-2019

Budget Workshop



March 19, 2018



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



| | 2017- 2018 Enrollment | Estimated 2018-2019 Enrollment | # Change | % Change |
|----------------------------|--------------------------|--------------------------------------|-------------|----------------|
| Pre – K | 74 | 74 | 0 | 0.00% |
| FJC | 576 | 573 | (3) | (0.52)% |
| JAE | 689 | 629 | (60) | (8.71)% |
| RPMS | 731 | 737 | 6 | 0.82% |
| RPHS | 1033 | 1023 | (10) | (0.97)% |
| Out of District | 60 | 60 | 0 | 0.00% |
| _____ | _____ | _____ | _____ | _____ |
| Total | 3,163 | 3,096 | (67) | (2.12)% |



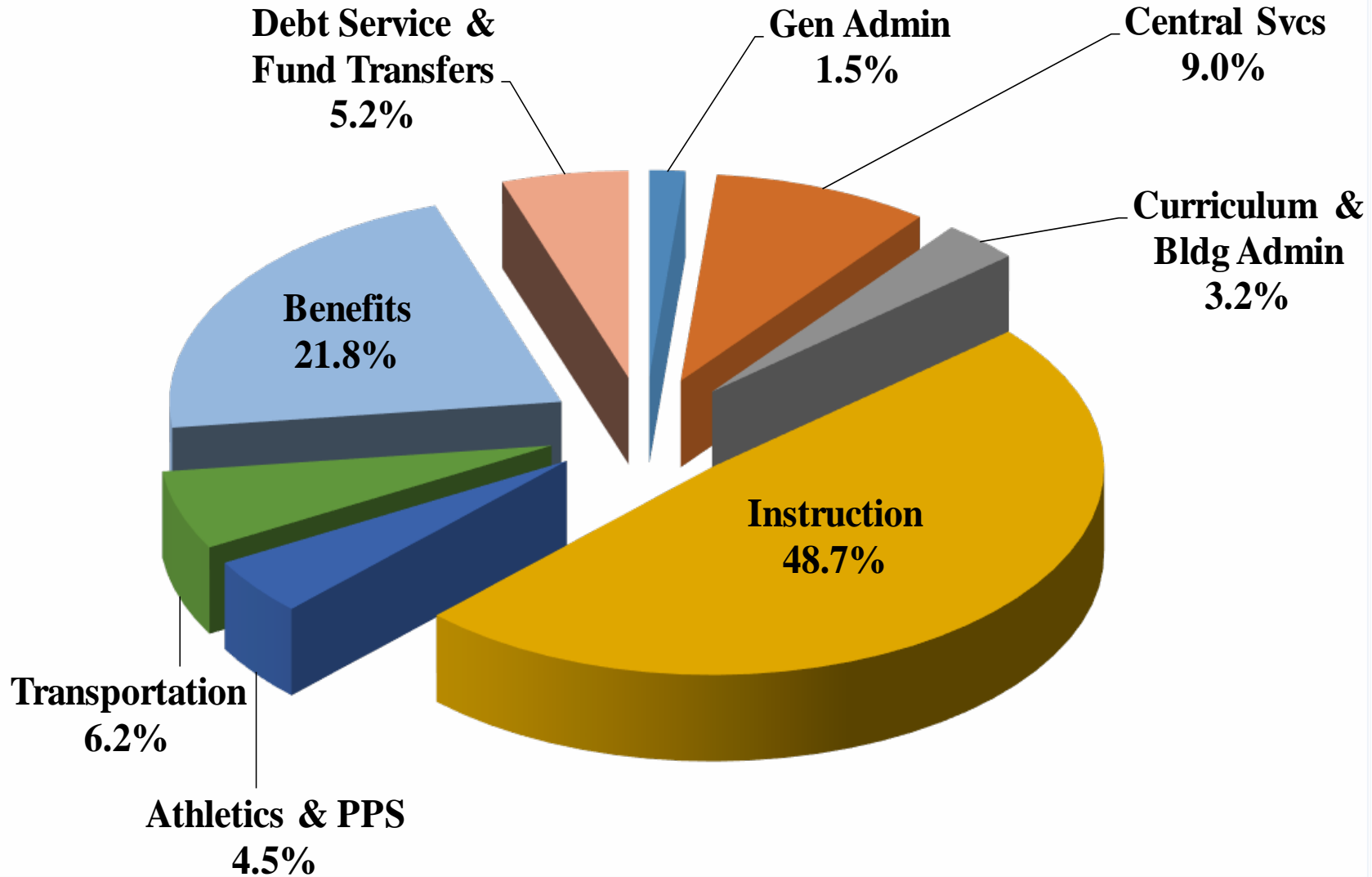
Expenditure Summary



| Approved 2017-2018 Budget | Proposed 2018-2019 Budget | \$ Change | % Change |
|---------------------------------|---------------------------------|--------------------|--------------|
| \$83,286,346 | \$86,128,785 | \$2,842,439 | 3.41% |



Expenditures



Major Expense Categories



| | 2017-2018 Budget | 2018-2019 Prop. Budget | Percentage Change |
|--|---------------------|---------------------------|----------------------|
| General Administration | \$1,257,338 | \$1,268,556 | 0.89% |
| Central Services | \$7,574,133 | \$7,738,241 | 2.17% |
| Curriculum & Bldg Admin | \$2,750,551 | \$2,764,604 | 0.51% |
| Instruction – Gen. Ed. | \$25,894,657 | \$26,788,487 | 3.45% |
| Instruction – Special Ed. | \$15,528,401 | \$15,157,235 | (2.39)% |
| Athletics & PPS | \$3,739,107 | \$3,852,825 | 3.04% |
| Transportation | \$5,034,318 | \$5,309,916 | 5.47% |
| Benefits | \$17,498,760 | \$18,743,088 | 7.11% |
| Debt Service & Fund Trf. | \$4,009,081 | \$4,505,833 | 12.39% |
| Total Expenditures | \$83,286,346 | \$86,128,785 | 3.41% |



Major Revenue Categories



| | 2017-2018 Budget | 2018-2019 Prop. Budget | Percentage Change |
|--|---------------------|---------------------------|----------------------|
| State Aid Regular | \$26,111,114 | \$26,713,029 | 2.31% |
| State Aid Building | \$3,028,167 | \$3,152,728 | 4.11% |
| Other Revenue | \$429,500 | \$613,000 | 42.72% |
| Applied Fund Balance/Reserves | \$4,088,306 | \$4,483,810 | 9.67% |
| Tax Levy | \$49,629,259 | \$51,166,218 | 3.10% |
| | | | |
| Total Revenues | \$83,286,346 | \$86,128,785 | 3.41% |

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 2018-19)
 - Court ordered judgments (no impact for 2018-19)
- **RPUFSD projected 2018-19 tax levy growth cap is 3.10%**
 - This figure is subject to change based on final NYS building aid figures

Tax Cap 2018-19 School Year

| | |
|---|---------------|
| Prior Year Tax Levy | \$ 49,629,259 |
| Tax Base Growth Factor | 1.0037 |
| Sub-Total | \$ 49,812,887 |
| Prior Year PILOT | \$ - |
| Sub-Total | \$ 49,812,887 |
| Prior Year Exemptions (Capital Levy) | \$ 755,914 |
| Adjusted Prior Year Levy | \$ 49,056,973 |
| Allowable Growth Factor (Lesser of CPI or 2%) | 1.020 |
| Sub-Total | \$ 50,038,113 |
| PILOTs for the New Year | |
| Sub-Total | \$ 50,038,113 |
| Available Carryover | |
| Tax Levy Limit Before Exclusions | \$ 50,038,113 |
| Tax Levy Limit | |
| New Year Exemptions (Capital Levy) | \$ 1,128,105 |
| Transfer to Capital | |
| ERS / TRS Exemption | |
| Tax Levy Limit, Plus Exclusions | \$ 51,166,218 |
| % of Tax Levy | 3.10% |

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 \$1,536,959**
- **Potential cuts to expenditure areas may include:**
 - **Instructional and administrative staff – loss of additional proposed teaching assistant and potential elimination of instructional and administrative positions**
 - **Instructional Support – possible reduction in support staff**
 - **Athletics – possible reduction or elimination of teams**
 - **Deferral of maintenance of facilities**
- **Elimination of free use of facilities by many community organizations.**

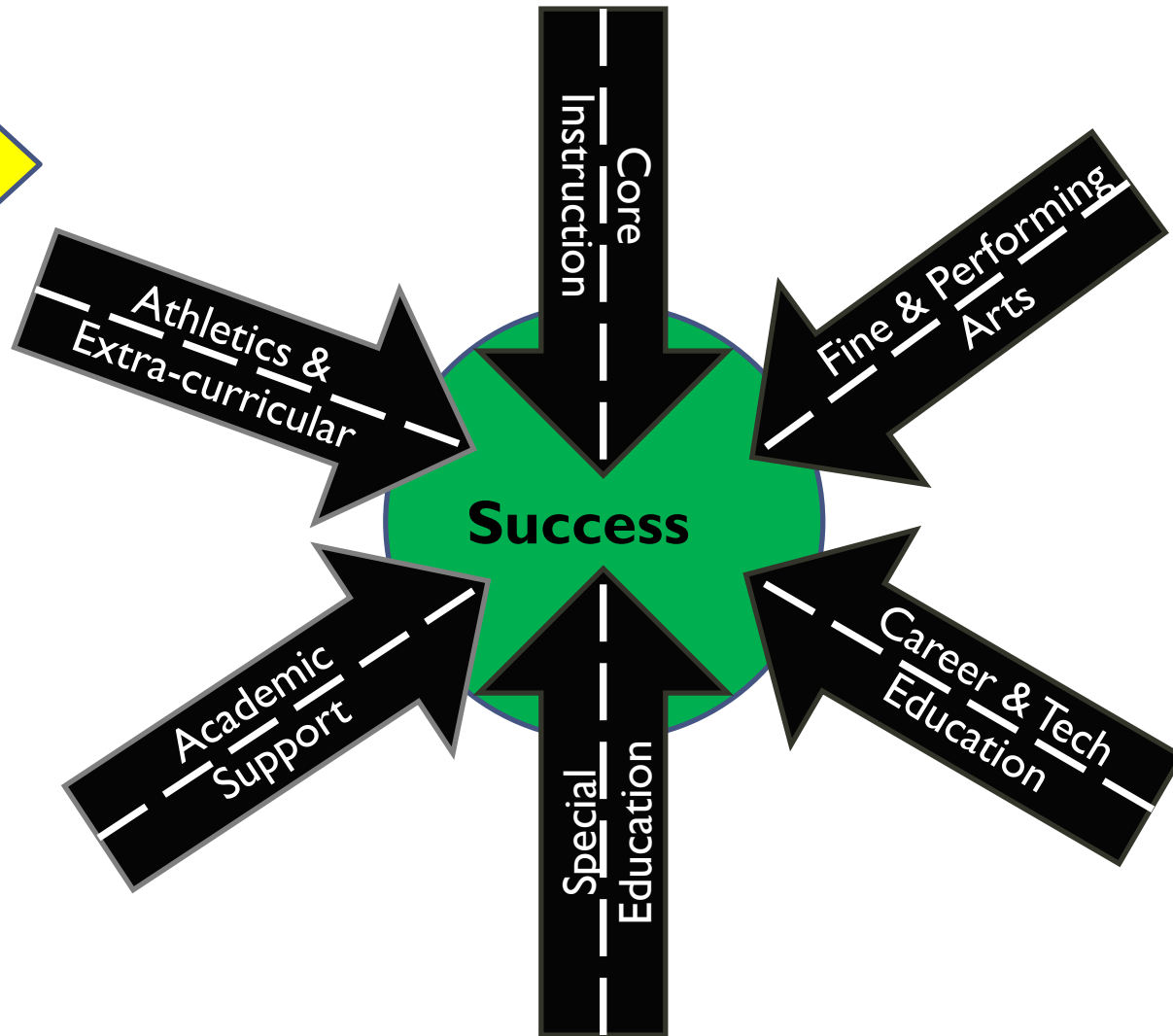
The proposed budget: Efficient and effective



- **Efficient level of spending within the “tax cap.”**
- **Continuing to build a high quality school system through:**
 - **Increased opportunities (New STEM initiatives, robust portfolio of Advanced Placement courses, expanded electives, substantial 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.....\$86,128,785*
- Proposed Budget to Budget Increase.....3.41%
- Proposed Estimated Tax Levy.....\$51,166,218
- Year Over Year Est. Tax Levy Increase.....3.10%**

*Requires 50%+ 1 voter approval

**Complies with the tax levy cap

Dates to Remember

Budget Hearing May 1, 2018, 7:00 p.m.

High School Auditorium

School Budget Vote & Board of Education
Elections

May 15, 2018, 7:00 a.m. – 9:00 p.m.

Rocky Point High School Gymnasium