

2018-2019

Budget Workshop



February 5, 2018



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 estimated 2018-19 tax levy growth cap is estimate to be approximately 3.10%**
 - This figure is subject to change based on final NYS aid figures.

Tax Cap Calculation

Tax Levy Cap

2018-2019 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%

Topics To Be Presented

- SPECIAL EDUCATION
MS. ANDREA MOSCATIELLO
MS. KRISTEN WHITE
- INSTRUCTIONAL SUPPORT
- OTHER INSTRUCTIONAL PROGRAMS & SERVICES
MS. MELINDA BROOKS
MR. AARON FACTOR
- ATHLETICS
MR. CHARLES DELARGY

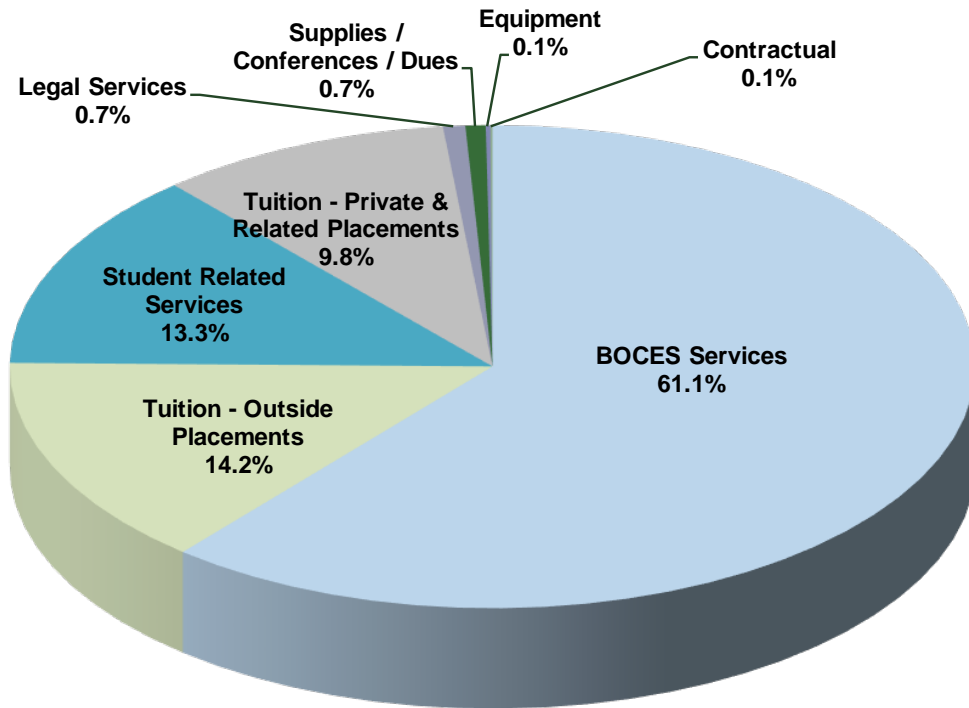


Special Education



Special Education

2018 – 2019 Expenditures by Major Category



Special Education

2018 – 2019 Expenditures by Major Category

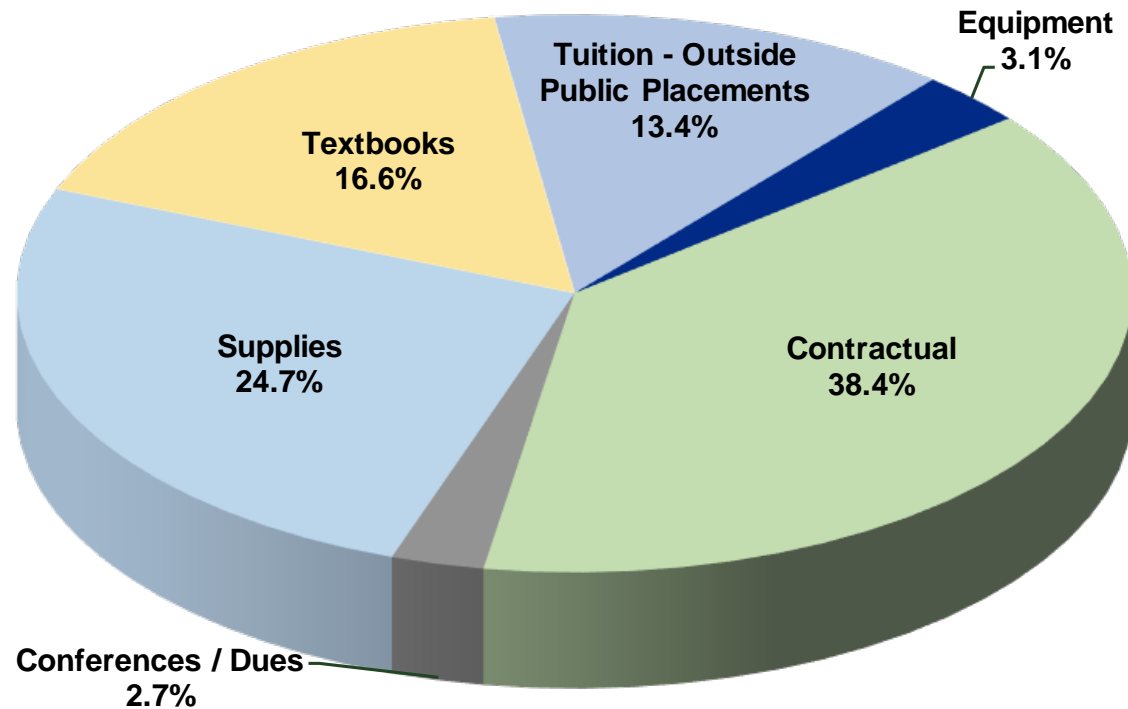
Category	2016-17 Actual	2017-18 Budget	2018 19 Proposed	% Change	Notes
BOCES Services (Placements & Related Services)	\$3,728,158	\$4,300,000	\$4,100,000	-4.65%	Estimated tuition and related services costs for students placed at BOCES facilities
Tuition – Outside Placements	\$897,283	\$1,154,034	\$951,000	-17.59%	Estimated mandated outside placements
Tuition – Private Placements / Tuition - Related Placement	\$548,536	\$880,935	\$660,000	-25.08%	Estimated number of private placement students, related placement costs
Student Related Services & Physicals	\$912,948	\$775,768	\$892,200	15.01%	Estimated related services, including OT, PT, support for school personnel
Legal Services	\$28,329	\$50,000	\$50,000	0.00%	Special Education related legal expense
Supplies / Conferences & Dues	\$42,519	\$45,272	\$45,272	0.00%	General supplies, dues, laptops, and conferences
Instr. Equipment	\$13,292	\$10,000	\$10,000	0.00%	Wheelchair, and communication/assistive devices
Contractual	\$910	\$5,000	\$5,000	0.00%	Medicaid reporting support services
Total	\$6,171,975	\$7,221,009	\$6,713,472	-7.03%	

Instructional Support



Instructional Support

2018 – 2019 Expenditures by Major Category



Instructional Support

2018 – 2019 Expenditures by Major Category

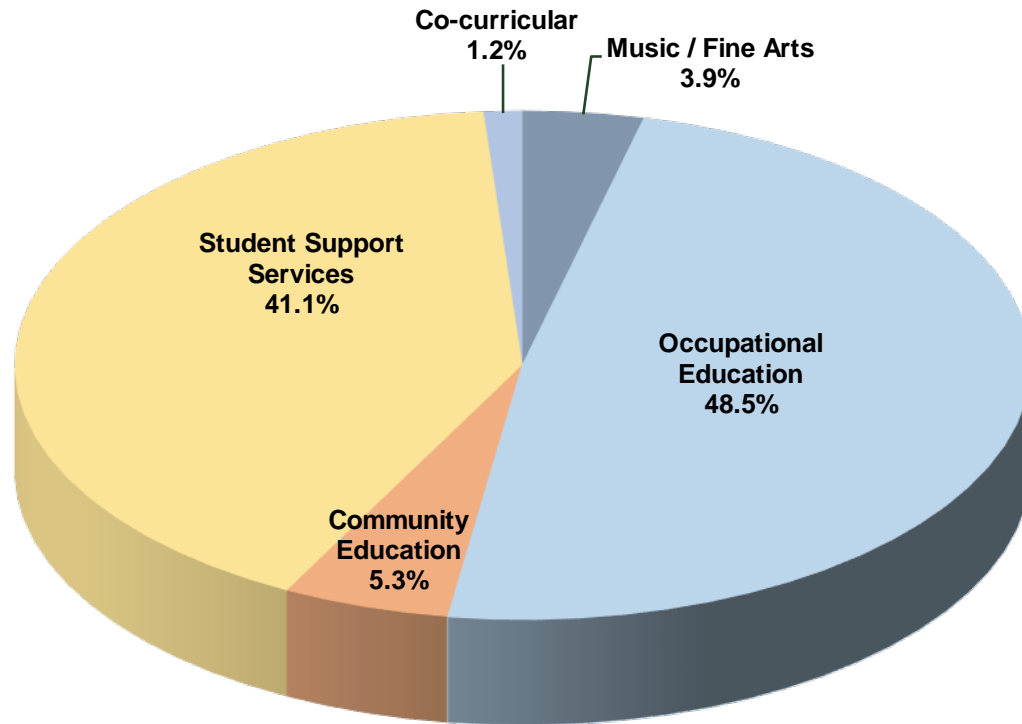
Category	2016-17 Actual	2017-18 Budget	2018- 19 Proposed	% Change	Notes
Contractual/ BOCES	\$569,526	\$531,917	\$543,404	2.16%	<ul style="list-style-type: none"> Jr./Sr. Prom , yearbook (revenue offset) Musical/drama productions (revenue offset) Instructional support programs home hospital instruction, private/parochial textbooks Student event transportation Graduation expenses, Student entry fees
Equipment	\$2,950	\$44,000	\$44,000	0.00%	<ul style="list-style-type: none"> District-wide instructional equipment
Conferences / Dues / Travel	\$20,396	\$39,970	\$38,168	-4.50%	<ul style="list-style-type: none"> Conferences and professional development for all staff Mandated APPR training
Supplies	\$337,445	\$361,330	\$365,050	1.03%	<ul style="list-style-type: none"> 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
Textbooks	\$162,880	\$235,000	\$235,000	0.00%	<ul style="list-style-type: none"> Fully aided by NYS; budget being held at prior year aid level
Tuition – Outside Public Placements	\$176,884	\$175,000	\$190,000	8.57%	<ul style="list-style-type: none"> Tuition to other districts for RPUFSD homeless and foster children
Total	\$1,270,081	\$1,387,217	\$1,415,622	2.05%	

Other Instructional Programs and Support Services



Other Instructional Programs and Support Services

2018 – 2019 Expenditures by Major Category



Other Instructional Programs and Support Services

2018 – 2019 Expenditures by Major Category

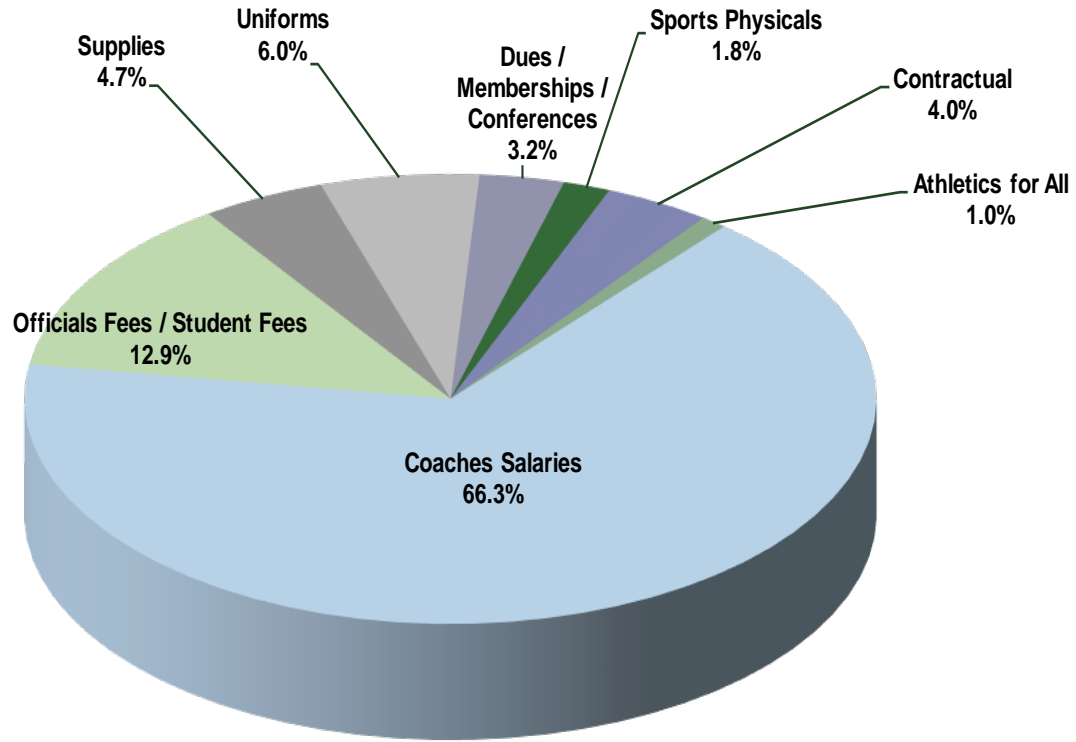
Category	2016-17 Actual	2017-18 Budget	2018- 19 Proposed	% Change	Notes
Music & Fine Arts	\$59,411	\$176,006	\$104,862	-40.42%	Items included are the maintenance of equipment, transportation to events, entry fees and dues, art supplies and service contracts, and music supplies. Marching band uniforms purchased in 2017-18.
Occupational Education	\$1,035,199	\$1,242,507	\$1,320,507	6.28%	Enrollment for students in the BOCES occupational education program, contractual cost increase
Community Education	\$109,469	\$144,700	\$145,100	0.28%	Revenue offset program
Student Support Services	\$771,531	\$1,197,623	\$1,119,123	-6.55%	Includes expenses related to guidance, health services, psychological services, social work services, BOCES, and 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)	\$15,869	\$33,200	\$33,400	0.60%	Includes club transportation, printed materials, supplies, select student events, robotic supplies
Total	\$1,991,479	\$2,794,036	\$2,722,992	-2.54%	

Athletics



Athletics

2018 – 2019 Expenditures by Major Category



Athletics

2018 – 2019 Expenditures by Major Category

Category	2016-17 Actual	2017-18 Budget	2018- 19 Proposed	% Change	Notes
Coaches' Salaries	\$457,294	\$460,000	\$464,300	0.93%	Coaches salaries including post season
Officials' / Student Fees	\$85,511	\$86,000	\$90,500	5.23%	Estimated based on current budgetary needs
Supplies	\$35,012	\$32,875	\$32,875	0.00%	Various sports supplies
Uniforms	\$41,194	\$42,185	\$42,185	0.00%	Replace uniforms on a rotational basis
Dues / Memberships / Conferences	\$20,431	\$22,000	\$22,500	2.27%	The majority of this is determined by Section XI
Sports Physicals	\$10,711	\$12,500	\$12,500	0.00%	Mandated physicals for our athletes
Contractual/ Equipment	\$21,898	\$25,000	\$28,150	12.60%	Includes facilities fees (golf and bowling), and reconditioning
Athletics for All	\$1,837	\$7,000	\$7,000	0.00%	Athletic competitions are held once a month
Total	\$673,888	\$687,560	\$700,010	1.81%	

Weight Room Renovations

