

2019-2020

Budget Workshop



February 4, 2019



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 2019-20)
 - Court ordered judgments (no impact for 2018-19)
- **RPUFSD estimated 2019-20 tax levy growth cap is estimate to be approximately 2.59%**
 - This figure is subject to change based on final NYS aid figures.

Tax Cap Calculation

Tax Levy Cap

2019-2020 School Year

Prior Year Tax Levy	\$	51,166,218
Tax Base Growth Factor		1.0019
Sub-Total	\$	51,263,434
Prior Year PILOT	\$	-
Sub-Total	\$	51,263,434
Prior Year Exemptions (Capital Levy)	\$	1,128,105
Adjusted Prior Year Levy	\$	50,135,329
Allowable Growth Factor (Lesser of CPI or 2%)		1.020
Sub-Total	\$	51,138,038
PILOTs for the New Year		
Sub-Total	\$	51,138,035
Available Carryover		
Tax Levy Limit Before Exclusions	\$	51,138,035
Tax Levy Limit		
New Year Exemptions (Capital Levy)	\$	1,353,336
Transfer to Capital		
ERS / TRS Exemption		
Tax Levy Limit, Plus Exclusions	\$	52,491,371
% of Tax Levy		2.59%

Topics To Be Presented

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

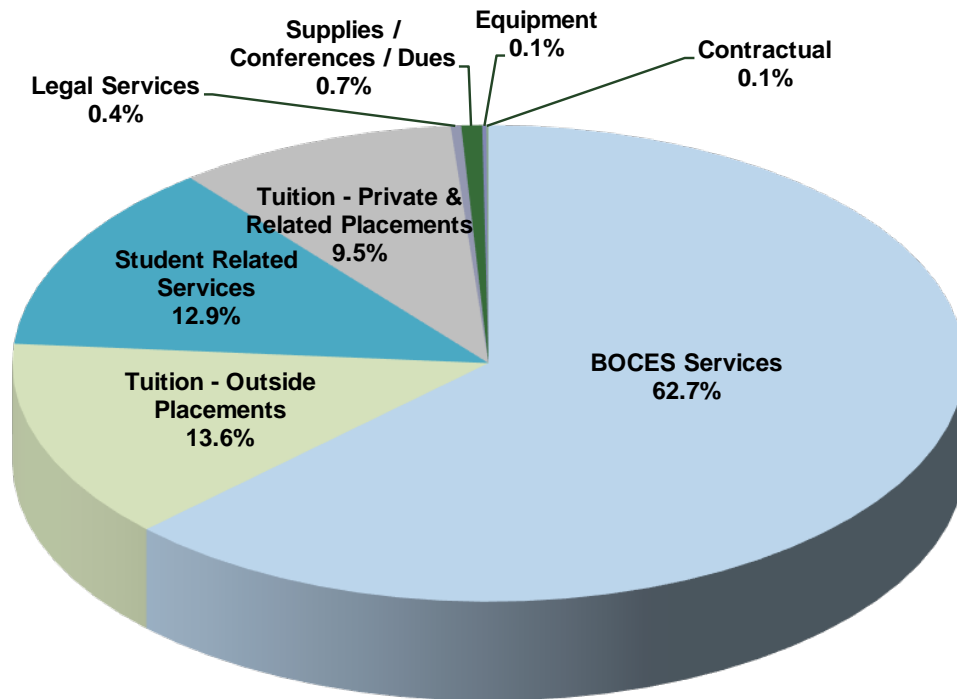


Special Education



Special Education

2019 – 2020 Expenditures by Major Category



Special Education

2019 – 2020 Expenditures by Major Category

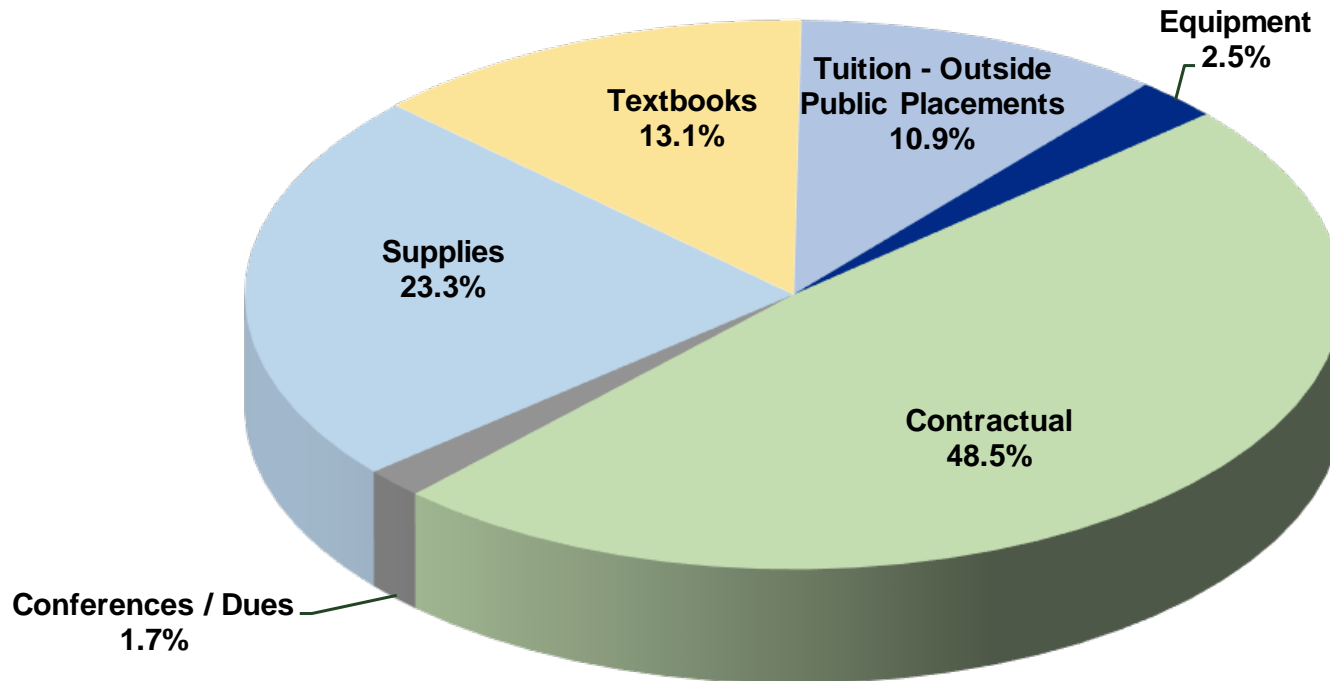
Category	2017-18 Actual	2018-19 Budget	2019 20 Proposed	% Change	Notes
BOCES Services (Placements & Related Services)	\$4,131,479	\$4,100,000	\$4,400,000	7.32%	Estimated tuition and related services costs for students placed at BOCES facilities
Tuition – Outside Placements	\$791,906	\$951,000	\$951,000	0.00%	Estimated mandated outside placements
Tuition – Private Placements / Tuition - Related Placement	\$544,931	\$660,000	\$668,000	1.21%	Estimated number of private placement students, related placement costs
Student Related Services & Physicals	\$962,099	\$892,200	\$905,200	1.46%	Estimated related services, including OT, PT, support for school personnel
Legal Services	\$4,251	\$50,000	\$25,000	-50.00%	Special Education related legal expense
Supplies / Conferences & Dues	\$40,691	\$45,272	\$49,172	8.61%	General supplies, dues, laptops, and conferences
Instr. Equipment	\$6,284	\$10,000	\$10,000	0.00%	Wheelchair, and communication/assistive devices
Contractual	\$3,769	\$5,000	\$5,000	0.00%	Medicaid reporting support services
Total	\$6,485,410	\$6,713,472	\$7,013,372	4.47%	

Instructional Support



Instructional Support

2019 – 2020 Expenditures by Major Category



Instructional Support

2019 – 2020 Expenditures by Major Category

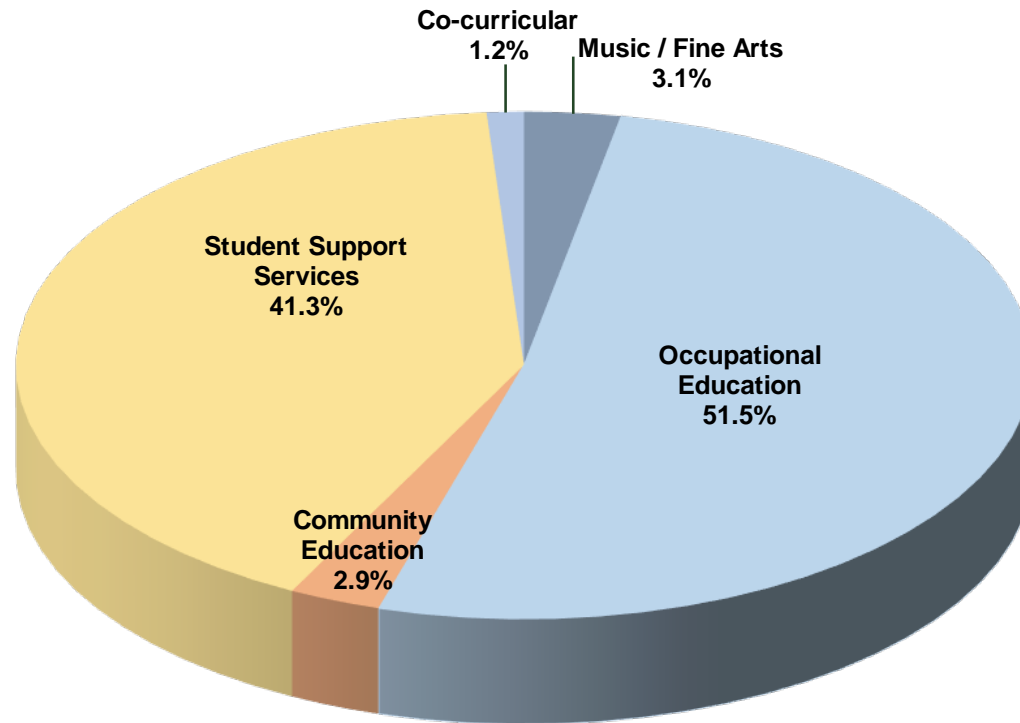
Category	2017-18 Actual	2018-19 Budget	2019- 20 Proposed	% Change	Notes
Contractual/ BOCES	\$444,835	\$928,267	\$868,767	-6.41%	<ul style="list-style-type: none"> Jr./Sr. Prom , yearbook (revenue offset) Musical/drama productions (revenue offset) Instructional support programs home hospital instruction, private/parochial textbooks Student event transportation Graduation expenses, Student entry fees
Equipment	\$14,504	\$44,000	\$44,000	0.00%	<ul style="list-style-type: none"> District-wide instructional equipment
Conferences / Dues / Travel	\$17,530	\$32,368	\$31,293	-3.32%	<ul style="list-style-type: none"> Conferences and professional development for all staff Mandated APPR training
Supplies	\$361,843	\$415,050	\$416,525	0.35%	<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	\$244,417	\$235,000	\$235,000	0.00%	<ul style="list-style-type: none"> Fully aided by NYS
Tuition – Outside Public Placements	\$109,986	\$195,000	\$195,000	0.00%	<ul style="list-style-type: none"> Tuition to other districts for RPUFSD homeless and foster children
Total	\$1,193,115	\$1,849,685	\$1,790,585	-3.20%	

Other Instructional Programs and Support Services



Other Instructional Programs and Support Services

2019 – 2020 Expenditures by Major Category



Other Instructional Programs and Support Services

2019 – 2020 Expenditures by Major Category

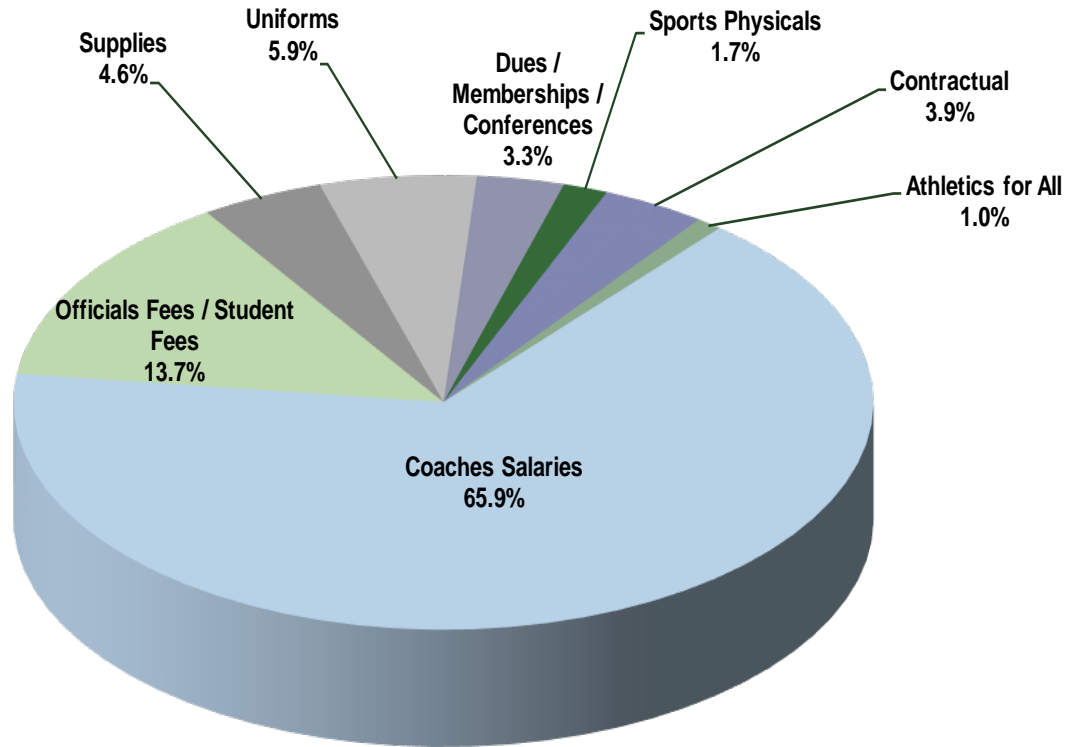
Category	2017-18 Actual	2018-19 Budget	2019- 20 Proposed	% Change	Notes
Music & Fine Arts	\$60,987	\$83,108	\$84,308	1.44%	Items included are the maintenance of equipment, transportation to events, entry fees and dues, art supplies and service contracts, and music supplies.
Occupational Education	\$1,218,381	\$1,320,507	\$1,417,400	7.34%	Enrollment for students in the BOCES occupational education program, contractual cost increase
Community Education	\$47,820	\$80,500	\$80,500	0.00%	Revenue offset program
Student Support Services	\$922,006	\$1,168,866	\$1,135,523	-2.85%	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)	\$17,940	\$33,400	\$32,400	-2.99%	Includes club transportation, printed materials, supplies, select student events, robotic supplies
Total	\$2,267,135	\$2,686,381	\$2,750,131	2.37%	

Athletics



Athletics

2019 – 2020 Expenditures by Major Category



Athletics

2019 – 2020 Expenditures by Major Category

Category	2017-18 Actual	2018-19 Budget	2019- 20 Proposed	% Change	Notes
Coaches' Salaries	\$472,987	\$464,300	\$470,643	1.37%	Coaches salaries including post season
Officials' / Student Fees	\$92,094	\$90,500	\$98,000	8.29%	Estimated based on current budgetary needs
Supplies	\$44,612	\$32,875	\$33,000	0.38%	Various sports supplies
Uniforms	\$35,424	\$42,185	\$42,185	0.00%	Replace uniforms on a rotational basis
Dues / Memberships / Conferences	\$21,667	\$22,500	\$23,475	4.33%	The majority of this is determined by Section XI
Sports Physicals	\$10,096	\$12,500	\$12,000	-4.00%	Mandated physicals for our athletes
Contractual/ Equipment	\$18,072	\$28,150	\$28,000	-0.53%	Includes facilities fees (golf and bowling), and reconditioning
Athletics for All	\$626	\$7,000	\$7,000	0.00%	Athletic competitions are held once a month
Total	\$695,578	\$700,010	\$714,303	2.04%	