

Rondout Valley Central School District



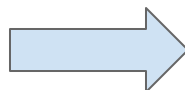
**Budget Committee Meeting
Draft Budget
March 15, 2023**

State Executive Budget 23-24

	22-23	23-24		
	Legislative Budget	Executive Budget	\$	%
Foundation Aid	\$17,106,478	\$17,619,672	\$513,194	3.00%
BOCES (Incl BOCES Cap Proj)	\$1,934,325	\$2,247,903	\$313,578	16.21%
High Tax Aid	\$1,564,377	\$1,564,377	\$0	0.00%
Instructional Materials	\$166,746	\$157,904	-\$8,842	-5.30%
Subtotal Foundation Aid	\$20,771,926	\$21,589,856	\$817,930	3.94%
Universal Pre-k	\$636,296	\$960,296	\$324,000	50.92%
High Cost Excess Cost	\$168,827	\$76,710	-\$92,117	-54.56%
Private Excess Cost	\$130,508	\$198,948	\$68,440	52.44%
Transportation Incl Summer	\$2,423,294	\$3,177,160	\$753,866	31.11%
Building & Bldg Reorg Incent	\$2,020,107	\$3,928,651	\$1,908,544	94.48%
Subtotal	\$5,379,032	\$8,341,765	\$2,962,733	55.08%
Adjust for PreK to Special Aid Fund	-\$636,296	-\$960,296		
Total General Fund State Aid	\$25,514,662	\$28,971,325	\$3,780,663	14.82%

Max Tax Cap at 3.89%

Tax Levy Cap Calculation		Proposed 2023-24
Current Levy		42,279,109
Tax Base (TB) Growth Factor (minus 1)	X	0.0129
Increase attributable to TB Growth Factor		545,401
Add: Est'd Current Year PILOT (taxes)		25,000
Less: Capital Tax Levy (prior)		(2,701,564)
		40,147,946
Allowable Levy (AL) Growth Factor: Lesser of CPI or 2%		2.00%
Increase attributable to AL Growth Factor	X	802,959
Less: Est'd Next Year PILOT (taxes)		(25,000)
Add: Unused Carryover		0
Tax Levy Limit Before Exclusions		40,925,905
Exclusions:		
Add: Capital Tax Levy (debt-aid)		2,998,977
Add: Pension Increase > 2%		0
Tax Levy Limit Including Exclusions		43,924,882
Actual Amount Levied		43,924,882
Tax Levy Increase Percentage - Budget		3.89%



Tax Cap at 3%

Tax Levy Cap Calculation		Proposed 2023-24
Current Levy		42,279,109
Tax Base (TB) Growth Factor (minus 1)	X	0.0129
Increase attributable to TB Growth Factor		545,401
Add: Est'd Current Year PILOT (taxes)		25,000
Less: Capital Tax Levy (prior)		(2,701,564)
		40,147,946
Allowable Levy (AL) Growth Factor: Lesser of CPI or 2%		2.00%
Increase attributable to AL Growth Factor	X	802,959
Less: Est'd Next Year PILOT (taxes)		(25,000)
Add: Unused Carryover		0
Tax Levy Limit Before Exclusions		40,925,905
Exclusions:		
Add: Capital Tax Levy (debt-aid)		2,998,977
Add: Pension Increase > 2%		0
Tax Levy Limit Including Exclusions		43,924,882
Actual Amount Levied		43,545,882
Tax Levy Increase Percentage - Budget		3.00%

Revenue

State Aid	Adopted 22/23 Budget	Proposed 23/24 Budget	\$ Change	% Change	22/23 % of Total	23/24 % of Total
FOUNDATION AID	\$17,106,478	\$17,619,672	\$513,194	3.00%		
BOCES	\$1,934,325	\$2,247,903	\$313,578	16.21%		
HIGH COST EXCESS COST	\$168,827	\$76,710	-\$92,117	-54.56%		
PRIVATE EXCESS COST	\$130,508	\$198,948	\$68,440	52.44%		
SOFTWARE, LIBRARY, TEXTBOOK	\$166,746	\$157,904	-\$8,842	-5.30%		
TRANSPORTATION INCL SUMMER	\$2,423,294	\$3,177,160	\$753,866	31.11%		
BUILDING + BLDG REORG INCENT	\$2,020,107	\$3,928,651	\$1,908,544	94.48%		
HIGH TAX AID	\$1,564,377	\$1,564,377	\$0	0.00%		
Other	\$640,606					
Total State Aid	\$26,155,268	\$28,971,325	\$3,456,663	13.22%	37.27%	38.63%
Other Revenue						
interest-g.f.	\$30,000	\$250,000	\$220,000	733.33%		
tax penalties	\$125,000	\$125,000	\$0	0.00%		
health services	\$0	\$100,000	\$100,000			
misc revenues	\$631,500	\$850,000	\$218,500	34.60%		
day school tuition	\$481,600	\$650,000	\$168,400	34.97%		
e-rate BOCES	\$400,000		-\$400,000	-100.00%		
Medicaid	\$50,000	\$100,000	\$50,000	100.00%		
PILOT Agreements	<u>\$23,000</u>	<u>\$25,000</u>	\$2,000	8.70%		
Total Other Revenue	\$1,741,100	\$2,100,000	\$358,900	20.61%	2.48%	2.80%
Appropriated Reserves, Unemploym	\$0	\$379,000	\$379,000		0.00%	0.51%
Real Property Tax	\$42,279,109	\$43,545,882	\$1,266,773	3.00%	60.25%	58.06%
Total Revenue & Other Sources	\$70,175,477	\$74,996,207	\$4,820,730	6.87%	100.00%	100.00%

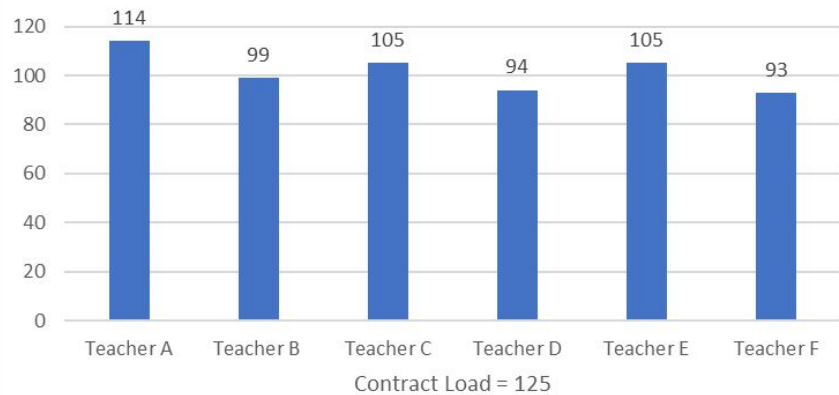
Preliminary Budget 23-24

Account Code	Function Totals	22- 23 Adopted Budget	23-24 Proposed Budget	Change \$	Change %
1010-1060	BOARD OF EDUCATION	\$41,843	\$43,686	\$1,843	4.40%
1240	CHIEF SCHOOL OFFICER	\$490,422	\$533,961	\$43,539	8.88%
1310-1330	FINANCE	\$746,621	\$760,333	\$13,712	1.84%
1420-1480	PERSONNEL	\$427,667	\$431,715	\$4,048	0.95%
1620-1670	CENTRAL SERVICES	\$3,965,330	\$4,168,471	\$203,141	5.12%
1910-1989	SPECIAL ITEMS	\$983,087	\$1,033,226	\$50,139	5.10%
2010-2070	INSTRUCTION, ADMINISTRATION & IMPROVEMENT	\$2,556,637	\$2,785,880	\$229,243	8.97%
2110	TEACHING - REGULAR SCHOOL	\$15,582,443	\$15,956,520	\$374,077	2.40%
2230-2259	SPECIAL EDUCATION	\$9,064,514	\$9,536,820	\$472,306	5.21%
2280	OCCUPATIONAL EDUCATION	\$1,308,717	\$1,424,787	\$116,070	8.87%
2330	EVENING ACADEMY	\$85,162	\$85,162	\$0	0.00%
2610-2630	INSTRUCTIONAL MEDIA	\$2,483,180	\$2,685,702	\$202,522	8.16%
2810-2855	PUPIL PERSONNEL SERVICES	\$4,297,294	\$4,276,850	-\$20,444	-0.48%
5510	DISTRICT TRANSPORTATION	\$148,235	\$164,048	\$15,813	10.67%
5540	PUPIL TRANSPORTATION	\$5,156,622	\$5,736,986	\$580,364	11.25%
9010-9089	EMPLOYEE BENEFITS	\$18,865,891	\$19,818,693	\$952,802	5.05%
9711-9731	DEBT SERVICE	\$5,028,231	\$5,171,580	\$143,349	2.85%
9901-9950	INTERFUND TRANSFERS	\$250,000	\$350,000	\$100,000	40.00%
TOTAL		\$71,481,896	\$74,964,419	\$3,482,523	4.87%

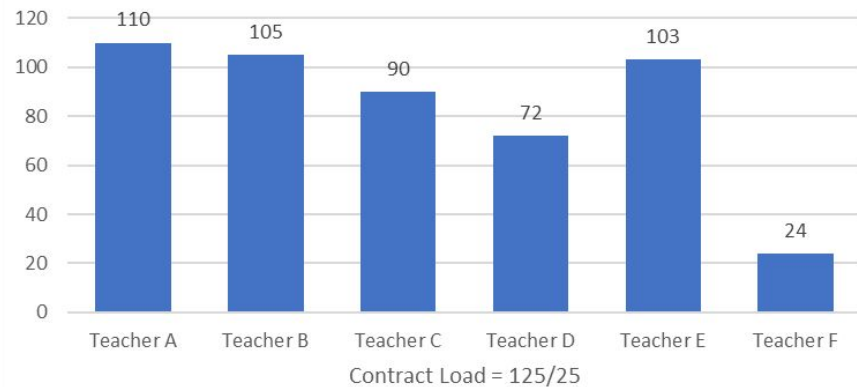
Projected Enrollment & Class Sizes

		2023-24		
	Grade	# of Students	# of Sections	Avg Class Size
Kerhonkson	K	49	3	16.3
	1	45	3	15
	2	48	2 3	24 16
	3	41	2 3	20.5 13.7
Marbletown	K	57	3 4	19 14.3
	1	55	3 4	18.3 13.8
	2	67	3 4	22.3 16.8
	3	55	3	18.3
Intermediate	4	97	5 6	19.4 16.2
	5	113	5 6	22.6 18.8
	6	109	5 6	21.8 18.2
Junior High	7	129	6	21.5
	8	109	6	18.2
HS	9	124		
	10	147		
	11	135		
	12	136		

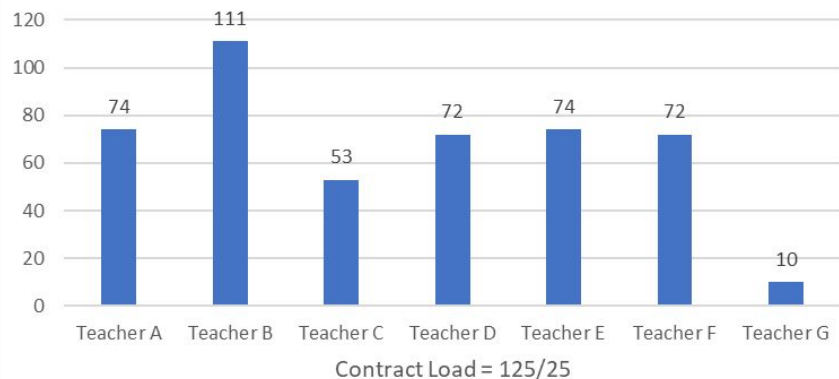
HS Social Studies Student Loads



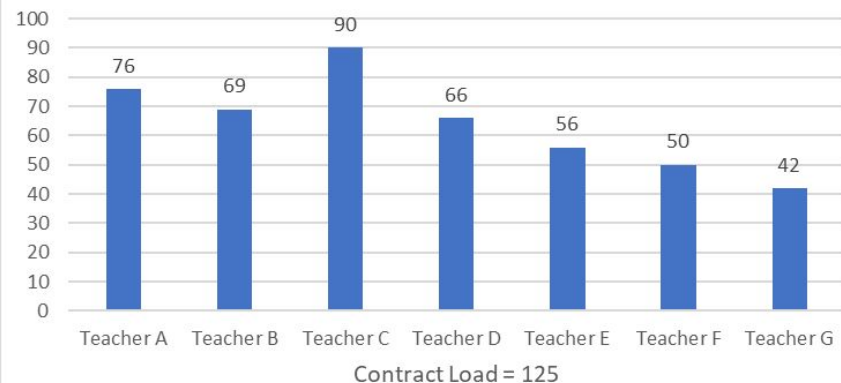
HS English Student Load w/AIS



HS Math Student Loads w/ AIS



HS Science Student Loads



Budget Highlights - Staffing

Budget Includes

- 1.0 FTE Data Director
- 1.0 FTE Chairperson - LOTE, ENL
- 1.0 FTE Director of Facilities II
- Entry level replacements for all retirees (10 confirmed)
 - 1 Custodian, 8 Instructional, 1 Clerical
- 1.0 FTE K-12 Agriculture Teacher
- 1.0 FTE K-3 Technology Teacher
- 1.0 FTE Elementary Teacher (KES - 3rd Grade)

Agriculture Teacher K-12 position

Create:

- To refine agriculture offerings and program to make it a true pathway to graduation
- Build and oversee Future Farmers of America program and expand to start in JHS
- Research CTE certification for program
- Continue with CASE courses: training & certification and research AGXplore CASE curriculum [10 week program] for IS & JHS
- Update & replenish Agriculture kits for KES/MES
- Agriculture Program Budget:
 - Professional Development: \$6,500
 - Supplies and materials: \$5,000

Technology Education K-3 position

Create:

- Class offered during Science time in the elementary classroom
- Teachers would join their students in the lab with the technology teacher
- Activities would be run and be designed by the technology teacher with the assistance of the classroom teacher
- The lab would be flexible, allowing for varied activities during this activities would include (but are not limited to):
 - KIBOs
 - Ozobots
 - Lego design and building
 - Science experiments (such as incubating and hatching eggs)
 - Keyboarding without tears
 - Makerspace activities
 - 3D printers

Comply with NYS Computer Science & Digital Fluency Standards

BOCES Services

Account	Account Description	22-23	23-24	Change	
		Current Contract	Initial Service Request	\$	%
1310-490-10	BUSINESS BOCES SERVICES	\$270,096.33	\$200,681.08	-\$69,415.25	-25.70%
1430-490-10	PERSONNEL BOCES SERVICES	\$33,028.00	\$33,454.00	\$426.00	1.29%
1460-490-10	RECORDS MANAGEMENT	\$15,029.00	\$17,974.00	\$2,945.00	19.60%
1480-490-10	PUBLIC INFO BOCES SERVICES	\$112,475.54	\$111,812.00	-\$663.54	-0.59%
1621-490-10	MAINT BOCES SERVICES	\$33,853.00	\$33,853.00	\$0.00	0.00%
1625-490-10	BOCES SERVICES	\$30,318.60	\$41,503.00	\$11,184.40	36.89%
1981-490-10	BOCES ADMIN SERVICE	\$579,398.00	\$577,186.00	-\$2,212.00	-0.38%
1983-490-10	BOCES SERVICES	\$88,047.00	\$86,827.00	-\$1,220.00	-1.39%
2010-490-10	CURR DEV BOCES SERVICES	\$12,715.00	\$12,967.00	\$252.00	1.98%
2070-490-10	INSERV BOCES SERVICES	\$57,840.00	\$28,551.00	-\$29,289.00	-50.64%
2110-490-01	INST BOCES SVCS	\$1,650.00	\$690.00	-\$960.00	-58.18%
2110-490-10	INST BOCES SVCS DW	\$980,870.23	\$985,129.67	\$4,259.44	0.43%
2230-490-10	SUMMER BOCES	\$41,300.00	\$117,280.00	\$75,980.00	183.97%
2250-490-08	SWD BOCES SERVICES	\$857,690.00	\$888,477.94	\$30,787.94	3.59%
2280-490-10	OCC ED BOCES SERVICES	\$1,219,145.00	\$1,313,550.00	\$94,405.00	7.74%
2610-490-10	LIB/AV BOCES SERVICES DW	\$82,426.39	\$81,710.00	-\$716.39	-0.87%
2630-490-07	COMP BOCES SERVICES TECH	\$841,439.29	\$803,265.00	-\$38,174.29	-4.54%
2630-490-10	COMP BOCES SERVICES DW	\$254,363.25	\$260,677.00	\$6,313.75	2.48%
2855-490-10	ATHLETIC BOCES SERVICES	\$62,262.00	\$60,069.00	-\$2,193.00	-3.52%
5510-490-10	TRANS BOCES SERVICES DW	\$0.00	\$0.00	\$0.00	
9060-490-10	HOSP/MED HEALTH INS BOCES	\$10,000.00	\$10,000.00	\$0.00	0.00%
	Total	\$5,583,947	\$5,665,657	\$81,710	1.46%

Preliminary Budget 23-24 Factors

Preliminary Budget 23-24		\$74,964,419
Increases Include:		
BOCES Capital Project Payment (Rolling BAN)		
Principal		\$587,931
Interest		\$27,917
Health Insurance Premiums		\$864,227
Capital Outlay Project - Replace HS Stage Curtain		\$100,000
Transportation Contract		\$545,011
Utility Costs		\$200,000
Projected SPED Out of District Placements		\$391,507

**Includes CBA agreements with Clerical & Admin(Pending)*

Out of District Placement Data

District	Student Enrollment	OOD	Placed with RV
Rondout	1,700	12	
Onteora	1,110	33	4
Ellenville	1,462	62	3
New Paltz	1,763	43	
Highland	1,573	37	
Wallkill	2,766	33	
Kingston	5,975	285	5
<i>Student Enrollment Data from NYSED Report Cards 21-22</i>			
2122 Actual Bill Cost - \$592,510			
2223 Estimated Bill - \$693,898			

Budget Comparison 21/22 - 23/24

	2021-2022	2022-2023	Change	Change	2023-2024	Change	Change
	Adopted Budget	Adopted Budget	\$	%	Proposed Budget	\$	%
General Support Totals	\$6,541,578	\$6,654,970	\$113,392	1.73%	\$6,971,391	\$316,421	4.75%
Total Instruction	\$33,319,046	\$35,377,947	\$2,058,901	6.18%	\$36,751,721	\$1,378,974	3.90%
Total Transportation	\$5,120,269	\$5,304,857	\$184,588	3.61%	\$5,901,034	\$596,177	11.24%
Total Undistributed	\$22,013,586	\$24,144,122	\$2,130,536	9.68%	\$25,340,273	\$1,196,151	4.95%
Total	\$66,994,479	\$71,481,896	\$4,487,417	6.70%	\$74,964,419	\$3,487,723	4.88%

What's Next?

Draft # 1 to BOE Meeting 3/21/23

