

# Rondout Valley Central School District



**Board of Education Meeting  
Draft Budget  
March 21, 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%
<b>Subtotal Foundation Aid</b>	<b>\$20,771,926</b>	<b>\$21,589,856</b>	<b>\$817,930</b>	<b>3.94%</b>
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%
<b>Subtotal</b>	<b>\$5,379,032</b>	<b>\$8,341,765</b>	<b>\$2,962,733</b>	<b>55.08%</b>
Adjust for PreK to Special Aid Fund	-\$636,296	-\$960,296		
<b>Total General Fund State Aid</b>	<b>\$25,514,662</b>	<b>\$28,971,325</b>	<b>\$3,780,663</b>	<b>14.82%</b>

## 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
<b>Tax Levy Limit Before Exclusions</b>		<b>40,925,905</b>
<b>Exclusions:</b>		
Add: Capital Tax Levy (debt-aid)		2,998,977
Add: Pension Increase > 2%		0
<b>Tax Levy Limit Including Exclusions</b>		<b>43,924,882</b>
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
<b>Tax Levy Limit Before Exclusions</b>		<b>40,925,905</b>
<b>Exclusions:</b>		
Add: Capital Tax Levy (debt-aid)		2,998,977
Add: Pension Increase > 2%		0
<b>Tax Levy Limit Including Exclusions</b>		<b>43,924,882</b>
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					
<b>Total State Aid</b>	<b>\$26,155,268</b>	<b>\$28,971,325</b>	<b>\$3,456,663</b>	<b>13.22%</b>	<b>37.27%</b>	<b>38.63%</b>
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%		
<b>Total Other Revenue</b>	<b>\$1,741,100</b>	<b>\$2,100,000</b>	<b>\$358,900</b>	<b>20.61%</b>	<b>2.48%</b>	<b>2.80%</b>
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%
<b>Total Revenue &amp; Other Sources</b>	<b>\$70,175,477</b>	<b>\$74,996,207</b>	<b>\$4,820,730</b>	<b>6.87%</b>	<b>100.00%</b>	<b>100.00%</b>

# 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	\$4,118,471	\$153,141	3.86%
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	\$15,818,702	\$236,259	1.52%
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	\$5,871,986	\$715,364	13.87%
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%
<b>TOTAL</b>		<b>\$71,481,896</b>	<b>\$74,911,601</b>	<b>\$3,429,705</b>	<b>4.80%</b>

# Budget Highlights - Preserving Program

## Budget Includes

- ALL CURRENT PROGRAMS WILL CONTINUE
- Enhancement of Agriculture Program
  - 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
- Enhancement of K-3 Technology Program
  - Use of STEAM Labs
  - 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

# Budget Highlights - Savings to District

## Savings Include

- Retirements that turn into Entry Level new hires (Breakage)
- Absorbing Accounts Payable from CBO to existing staff in District
- Extending 1 more year with First Student for 23-24 SY
- Utilization of CRRSA & ARP grant monies to purchase security upgrades



# Thank You!

