

# ROCHESTER SCHOOL DEPARTMENT



FY 2019 Budget Presentation  
April 24, 2018

# FY 2019 School Department Budget

	<u>FY 2018</u>	<u>FY 2019</u>	<u>Diff</u>	<u>%</u>
Proposed Operating Budget	\$60,607,020	\$60,292,493	(\$ 314,527)	(.5%)
Special Grant Appr.	\$ 3,571,000	\$ 3,410,000	(\$ 161,000)	(4.5%)
Food Service	\$ 1,800,000	\$ 1,800,000	\$ 0	0%
Grand Total	\$65,978,020	\$65,502,493	(\$ 475,527)	(.7%)

# FY 2019 School Department Budget

<u>Tax Cap Calculation</u>	FY 2018 <u>Budget</u>	Continuing Service FY 2019 <u>Budget</u>	City Manager FY 2019 <u>Budget</u>
Expenditures	\$ 60,607,020	\$ 63,448,838	\$ 60,292,493
Less: Revenues	\$ 32,489,739	\$ 31,011,312	\$ 31,011,312
To be Raised in Taxes	\$ 28,117,281	\$ 32,437,526	\$ 29,281,181
State Education Taxes	\$ 4,891,902	\$ 5,008,499	\$ 5,008,499
Total Taxes	\$ 33,009,183	\$ 37,446,025	\$ 34,289,680
CPI Increase	\$ 703,096 2.13%		
New Construction	\$ 577,401		
Total Increase	\$ 1,280,497 3.9%		
FY 2018 Tax Cap Calculation	\$ 34,289,680	(\$ 3,156,345)	0

# FY 2019 School Department Budget

38 Positions will be reduced:	\$2,519,655
1 Administrator	
8 Paraprofessionals	
3 Guidance	
1 Adaptive PE	
10 Elementary	
7 Middle School	
6 High School	
1 Maintenance	
1 CIC	
Cash CIP	300,000
Total	<u>\$2,819,655</u>

# FY 2019 School Department Budget

Teachers Contract  
# of Employees per Year

2013	453
2014	446
2015	436
2016	430
2017	429

# FY 2019 School Department Budget

## FY 2018 One Time Revenues

Supplemental Appropriation	\$1,200,000
Transfer From Trust Fund	796,329
Total	<u>\$1,996,329</u>

# FY 2019 School Department Budget

FY 2012-FY 2019

SCHOOL STATE AND FEDERAL ISSUES	FY12-FY19	FY 2019
<b>State</b>	<b>Amount</b>	
NHRS State Portion 35%	\$ 11,080,579	\$ 1,703,842
State Adequacy Aid	\$ 726,545	\$ 407,384
Building Aid	\$ 2,808,807	\$ 820,479
<b>Total State</b>	<b>\$ 14,615,931</b>	<b>\$ 2,931,705</b>
<b>Federal</b>		
Local & Federal Revenue(Medicaid)	\$ 868,479	\$ 360,000
Special Ed Expenses	\$ 5,064,825	\$ 562,649
<b>Total Federal</b>	<b>\$ 5,933,304</b>	<b>\$ 922,649</b>
<b>Total Budgetary Absorbtion Impact</b>	<b>\$ 20,549,235</b>	<b>\$ 3,854,354</b>

Local & State School Tax Cap	Amount
Tax Cap Yield	\$9,501,907
Tax Cap Applied	\$8,104,176
Unapplied Tax Cap Yield	\$1,397,731

# FY 2019 School Department Budget Long Term Projection

FY 2019 Over the Tax Cap \$3,156,345

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If the City Council approved a Tax Cap Override of \$3,156,345:

The School Department would potentially experience the following tax cap overages:

	Tax Cap Overages	w/o Adequacy Aid Reduction(\$351,000 Annually)
FY 2020	\$ 108,900	(\$242,100) (under the tax cap)
FY 2021	\$ 504,665	(\$190,315) (under the tax cap)
FY 2022	\$1,668,805	\$636,865 (over the tax cap)



# FY 2019 School Department Budget

## Cost Per Pupil vs. State Average

	School Year			School Year		
	<u>2013-2014</u>			<u>2014-2015</u>		
	State Average	Rochester	Diff	State Average	Rochester	Diff
Elementary	\$ 14,200.30	\$ 13,907.60	-2.1%	\$ 14,581.48	\$ 13,978.75	-4.1%
Middle	\$ 13,320.82	\$ 12,062.21	-9.4%	\$ 13,698.36	\$ 11,952.94	-12.7%
High	\$ 14,109.48	\$ 12,360.27	-12.4%	\$ 14,466.37	\$ 11,981.59	-17.2%

	School Year			School Year		
	<u>2015-2016</u>			<u>2016-2017</u>		
	State Average	Rochester	Diff	State Average	Rochester	Diff
Elementary	\$ 15,033.57	\$ 14,122.71	-6.1%	\$ 15,397.60	\$ 14,468.55	-6.0%
Middle	\$ 14,295.37	\$ 12,850.56	-10.1%	\$ 14,740.66	\$ 12,774.67	-13.3%
High	\$ 15,068.46	\$ 11,763.78	-21.9%	\$ 15,537.89	\$ 12,467.12	-19.8%





# FY 2019 School Department Budget

## Special Ed FY 2012-FY 2019

	FY 2012 Actuals	FY 2013 Actuals	FY 2014 Actuals	FY 2015 Actuals	FY2016 Actuals	FY 2017 Actuals	FY 2018 Revised Budget	FY 2019 Proposed Budget
<u>Special Education Historical Costs</u>								
District Funded	\$13,229,788	\$14,614,579	\$15,547,636	\$15,104,891	\$15,705,934	\$16,777,001	\$17,731,964	\$18,294,613
Difference		\$ 1,384,791	\$ 33,057	(\$ 442,745)	\$ 601,043	\$ 1,071,067	\$ 954,963	\$ 562,649
								\$ 5,064,825

	Rochester	Wakefield	SES	Total	Pre School to Grade 12	% of special Education
14/15	983	31	10	1024	4362	23%
15/16	952	29	10	991	4335	23%
16/17	926	24	7	957	4251	23%
17/18	908	18	9	935	4225	22%

Out of District Students	
14/15	51
15/16	54
16/17	67
17/18	65

# FY 2019 School Department Budget

## Cash Capital Improvement Program

HVAC Upgrades	\$	24,000
Electrical Upgrade Cycle		35,000
Painting Cycle-Interior		20,000
Painting Cycle-Exterior		43,000
Playground Upgrades		30,000
Sprinkler Upgrades		15,000
Fencing		5,000
Flooring		10,000
Paving Cycle-McClelland		75,000
Leaf Vacuum with Trailer		8,000
Auditorium Lift		33,000
High School Field Restrooms		21,000
Clock Tower Repairs		60,000
Upgrade Large bathrooms at McC.		56,000
Total Cash Capital	\$	<hr/> 435,000

# FY 2019 School Department Budget

## Bonded Capital Improvement Program

McClelland Roof	\$ 325,000
District Wide Lighting Project	1,400,000 (\$440,000 Eversource Rebates \$960,000 Net Cost)
<b>Total Capital Improvement Program</b>	<b>\$ 1,725,000</b>

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
<b>Debt</b>		\$104,118	\$101,143	\$ 98,168	\$ 95,193	\$ 92,218	\$ 89,244	\$ 86,269	\$ 83,294	\$ 80,319	\$ 77,344	\$ 907,310
<b>Annual Savings</b>	\$130,664	\$130,664	\$130,664	\$130,664	\$130,664	\$130,664	\$130,664	\$130,664	\$130,664	\$130,664	\$130,664	\$1,437,306
<b>Net Impact</b>	\$(130,664)	\$(26,546)	\$(29,521)	\$(32,496)	\$(35,471)	\$(38,446)	\$(41,420)	\$(44,395)	\$(47,370)	\$(50,345)	\$(53,320)	\$(529,996)