

**2016-2017**

# Budget Workshop



**February 1, 2016**



# 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 2016-17)
    - Court ordered judgments (no impact for 2016-17)
- **RPUFSD estimated 2016-17 tax levy growth cap is estimate to be approximately 0.75%**
  - This figure is subject to change based on final NYS aid figures.

# Tax Cap Calculation

## Tax Levy Cap 2016-2017 School Year

Prior Year Tax Levy	\$	47,724,854
Tax Base Growth Factor		1.0087
Sub-Total	\$	48,140,060
Prior Year PILOT	\$	-
Sub-Total	\$	48,140,060
Prior Year Exemptions (Capital Levy)	\$	196,854
Adjusted Prior Year Levy	\$	47,943,206
Allowable Growth Factor (Lesser of CPI or 2%)		1.001200
Sub-Total	\$	48,000,738
PILOTs for the New Year		
Sub-Total	\$	48,000,738
Available Carryover		
Tax Levy Limit Before Exclusions	\$	48,000,738
Tax Levy Limit		
New Year Exemptions (Capital Levy)	\$	83,976
Transfer to Capital		
ERS / TRS Exemption		
Tax Levy Limit, Plus Exclusions	\$	48,084,714
% of Tax Levy		0.75%

# Topics To Be Presented

- INSTRUCTIONAL SUPPORT
- OTHER INSTRUCTIONAL PROGRAMS & SERVICES
- SPECIAL EDUCATION
- ATHLETICS

Dr. Deborah DeLuca

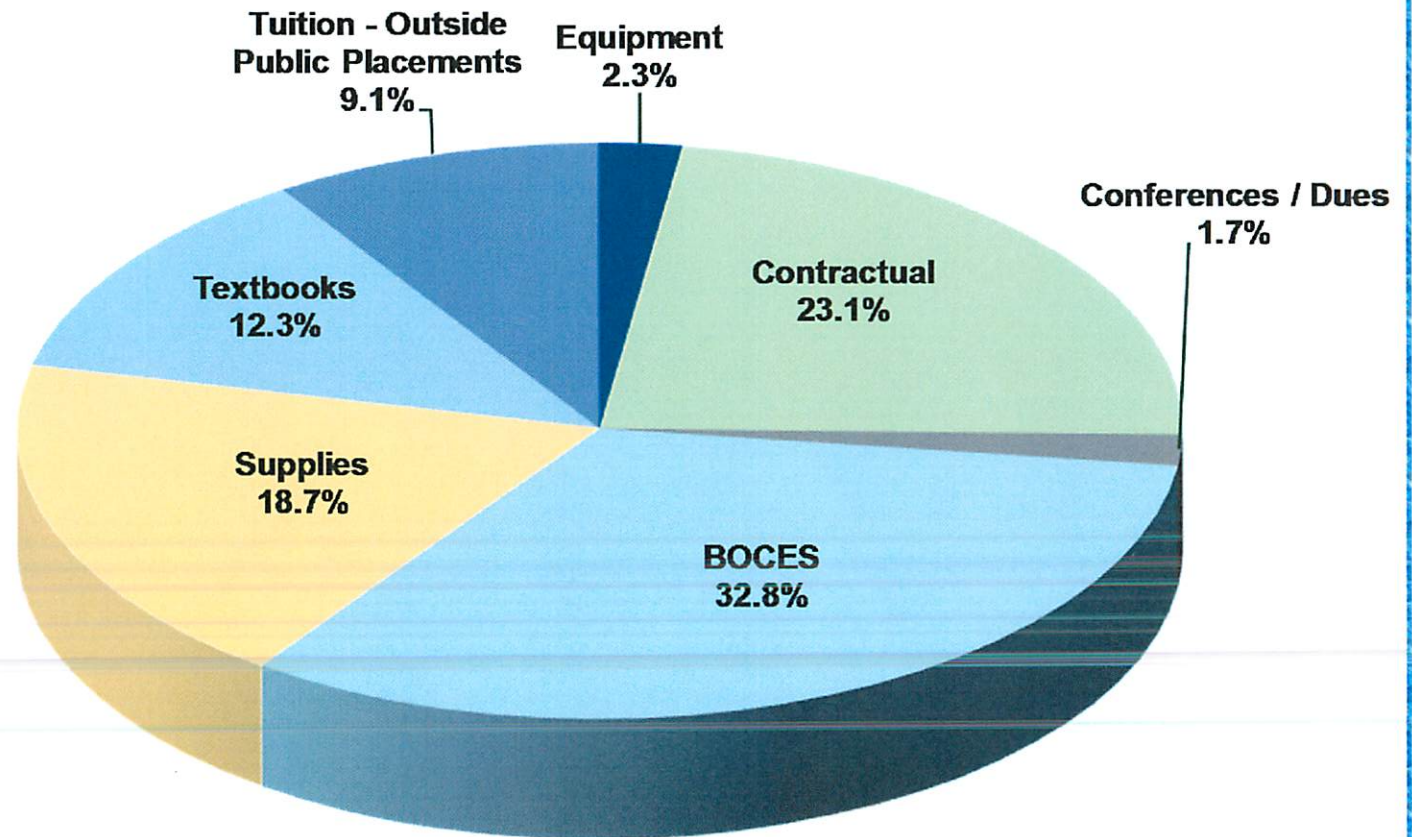


# Instructional Support



# Instructional Support

2016 – 2017 Expenditures by Major Category



# Instructional Support

## 2016 – 2017 Expenditures by Major Category

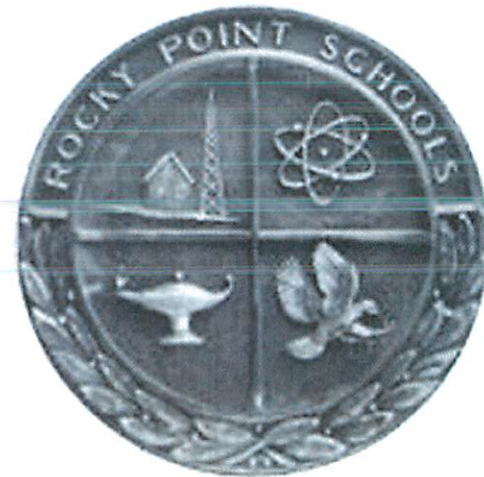
Category	2014-15 Actual	2015-16 Budget	2016- 17 Proposed	% Change	Notes
Contractual/ BOCES	\$1,136,041	\$1,064,100	\$1,068,900	.45%	<ul style="list-style-type: none"> <li>Jr./Sr. Prom , yearbook (revenue offset)</li> <li>Musical/drama productions (revenue offset)</li> <li>I-CARE, Alternative High School, Alternative Learning Center SHARP services</li> <li>Instructional support programs home hospital instruction, private/parochial textbooks</li> <li>Student event transportation</li> <li>Graduation expenses, Student entry fees</li> </ul>
Equipment	\$2,795	\$44,000	\$44,000	0.00%	<ul style="list-style-type: none"> <li>Misc. instructional equipment (science, arts, FACS, etc.)</li> </ul>
Conferences / Dues / Travel	\$17,144	\$30,387	\$33,387	9.87%	<ul style="list-style-type: none"> <li>Conferences and professional development for all staff</li> <li>Mandated APPR training</li> </ul>
Supplies	\$303,113	\$358,130	\$358,380	.07%	<ul style="list-style-type: none"> <li>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</li> </ul>
Textbooks	\$223,196	\$235,000	\$235,000	0.00%	<ul style="list-style-type: none"> <li>Fully aided by NYS; budget being held at prior year aid level</li> </ul>
Tuition – Outside Public Placements	\$191,370	\$175,000	\$175,000	0.00%	<ul style="list-style-type: none"> <li>Tuition to other districts for RPUFSD homeless and foster children</li> </ul>
<b>Total</b>	<b>\$1,873,659</b>	<b>\$1,906,617</b>	<b>\$1,914,667</b>	<b>.42%</b>	

Instructional Support  
February 1, 2016  
2016-17 Budget

Function	Object	Location	Program	DESCRIPTION	Actual 2014-15	Budget 2015-16	Proposed Budget 2016-17	% Change 2016-17	Notes
<b>Curriculum Development and Supervision</b>									
2010	400	4	0	CONTRACTUAL	\$5,529.91	\$19,500.00	\$19,500.00	0.00%	Go Math, Apperson, Aims Web
2010	440	4	0	CONFERENCE AND TRAVEL EXPENSES	\$140.00	\$1,710.00	\$1,710.00	0.00%	ES BOCES, Hofstra, Adelphi, Molloy
2010	441	4	0	DUES & MEMBERSHIPS	\$478.00	\$875.00	\$875.00	0.00%	ASCD, NSDC, LILAC, College Board
2010	490	4	0	BOCES SERVICE	\$215,465.50	\$165,800.00	\$165,800.00	0.00%	Assessment scoring, reports, inst. support serv
2010	500	4	0	SUPPLIES	\$1,550.01	\$3,575.00	\$3,575.00	0.00%	K-12 instruction books, classroom supplies
<b>Supervision and Administration</b>									
2020	440	XX	XXXX	CONFERENCE AND TRAVEL EXPENSES	\$1,464.69	\$4,667.00	\$4,367.00	-6.43%	Professional development for inst staff
2020	441	XX	XXXX	DUES & MEMBERSHIPS	\$807.94	\$1,225.00	\$1,225.00	0.00%	Professional memberships
2020	500	XX	XXXX	SUPPLIES	\$13,540.21	\$16,479.00	\$16,479.00	0.00%	Student agendas, scantrons
<b>Inservice Training - Instruction</b>									
2070	465	4	0	MEETING EXPENSES	\$4,142.38	\$6,300.00	\$6,300.00	0.00%	Inservice training, and superintendent conferen
2070	490	4	0	BOCES SERVICES	\$12,879.54	\$9,050.00	\$9,050.00	0.00%	BOCES inservice training
<b>Teacher - Regular School</b>									
2110	208	4	0	INSTRUCTIONAL EQUIPMENT	\$2,795.00	\$44,000.00	\$44,000.00	0.00%	District-wide instructional equipment
2110	406	XX	XXXX	TRANSPORTATION	\$6,090.46	\$10,383.00	\$9,783.00	-5.78%	Transportation to various competitions
2110	435	XX	XXXX	GRADUATION EXPENSES	\$20,884.22	\$22,824.00	\$22,824.00	0.00%	Graduation supplies, booklets
2110	436	XX	XXXX	STUDENT ENTRY FEES	\$720.96	\$1,280.00	\$1,880.00	46.88%	Math and Science competitions
2110	440	XX	XXXX	CONFERENCE EXPENSE	\$9,561.62	\$14,925.00	\$17,925.00	20.10%	Mandated APPR training
2110	441	XX	XXXX	DUES & MEMBERSHIP	\$549.00	\$685.00	\$985.00	43.80%	Professional memberships
2110	470	4	0	TUITION-OUTSIDE PUBLIC PLACEMENTS	\$191,370.20	\$175,000.00	\$175,000.00	0.00%	Charter school tuition; foster care tuition
XXXX	480	XX	XXXX	TEXTBOOKS	\$223,196.03	\$235,000.00	\$235,000.00	0.00%	District-wide textbooks
2110	490	4	0	BOCES SERVICES	\$23,994.00	\$17,100.00	\$20,100.00	17.54%	Increase number of non public students
2110	500	XX	XXXX	SUPPLIES	\$244,224.39	\$293,076.00	\$293,326.00	0.09%	Teacher supplies; instructional supplies
2110	510	4	0	COPIER PAPER	\$43,798.50	\$45,000.00	\$45,000.00	0.00%	Paper
XXXX	XXX	XX	XXXX	BOCES/CONTRACTUAL	\$850,476.79	\$818,163.00	\$819,963.00	0.22%	AHS/ALC, summer school, hospital inst. SHARP services
<b>Totals</b>					<b>\$1,873,659.35</b>	<b>\$1,906,617.00</b>	<b>\$1,914,667.00</b>	<b>0.42%</b>	

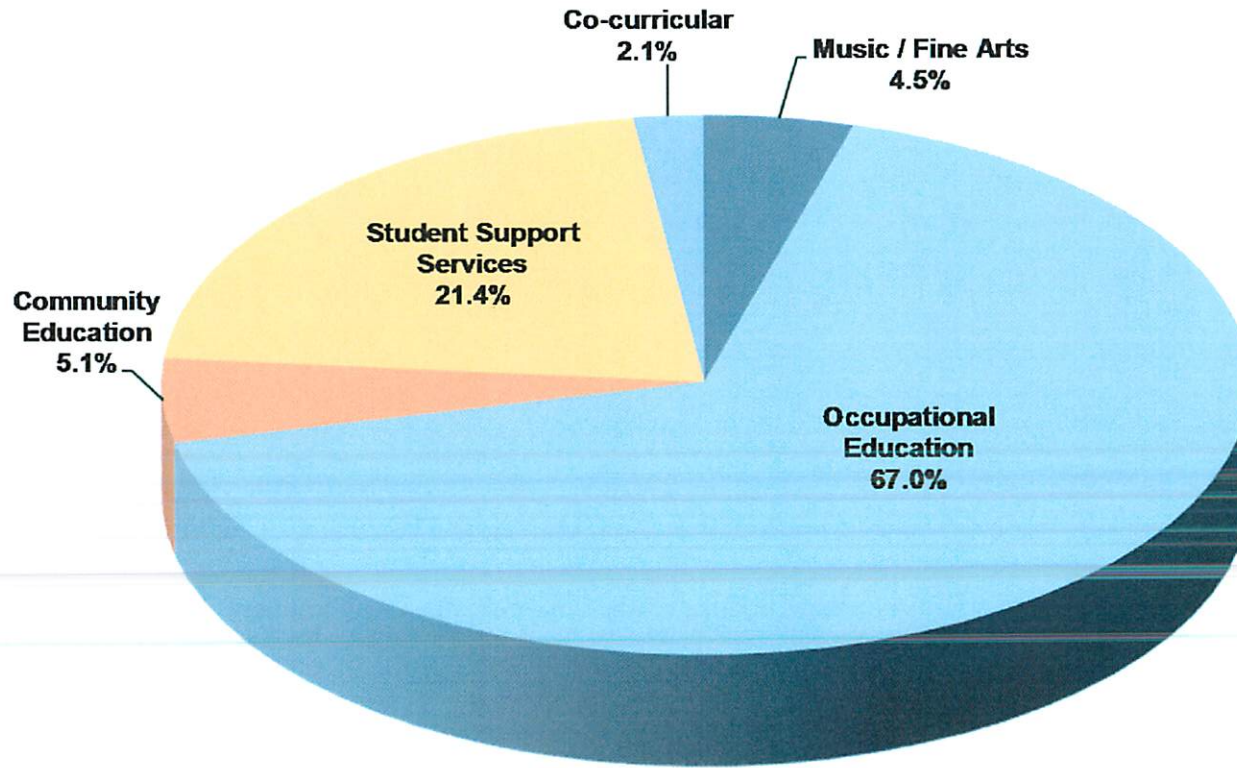


# Other Instructional Programs and Support Services



# Other Instructional Programs and Support Services

2016 – 2017 Expenditures by Major Category



# Other Instructional Programs and Support Services

## 2016 – 2017 Expenditures by Major Category

Category	2014-15 Actual	2015-16 Budget	2016- 17 Proposed	% Change	Notes
Music & Fine Arts	\$54,563	\$71,456	\$70,956	-0.70%	Items included are the maintenance of equipment, transportation to events, entry fees and dues, art supplies and service contracts, and music supplies
Occupational Education	\$842,822	\$1,084,450	\$1,064,907	-1.80%	Enrollment for students in the BOCES occupational education program, contractual cost increase
Community Education	\$69,140	\$67,000	\$80,500	20.15%	Revenue offset program
Student Support Services	\$361,079	\$345,373	\$340,223	-1.49%	Includes expenses related to guidance, health services, psychological services, and social work services 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)	\$24,990	\$32,900	\$33,200	0.91%	Includes club transportation, printed materials, supplies, select student events, robotic supplies
<b>Total</b>	<b>\$1,352,594</b>	<b>\$1,601,179</b>	<b>\$1,589,786</b>	<b>-0.71%</b>	

## Other Instructional Programs &amp; Support Services

February 1, 2016

2016-17 Budget

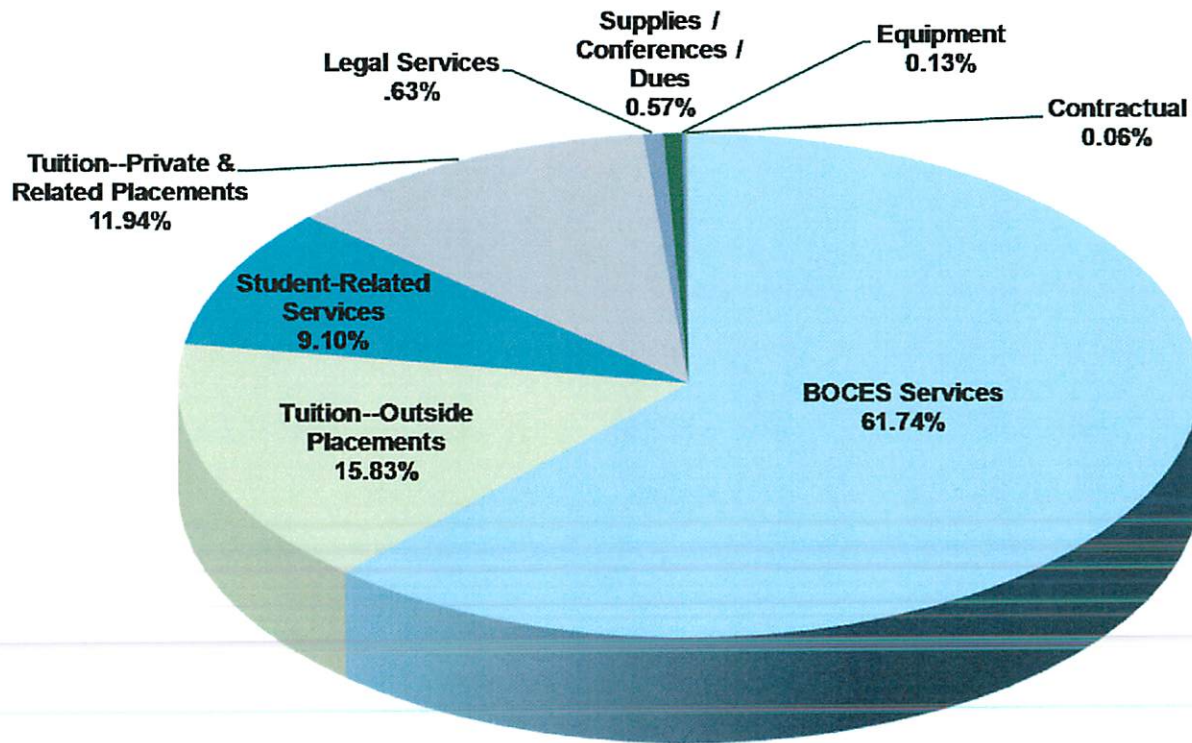
Function	Object	Location	Program	DESCRIPTION	Actual 2014-15	Budget 2015-16	Proposed Budget 2016-17	% Change 2016-17	Notes
<b><u>Music and Fine Arts</u></b>									
2138	208	6	3120	INSTRUCTIONAL EQUIPMENT	\$1,200.00	\$1,200.00	\$1,200.00	0.00%	Instructional equipment
2138	400	3	3120	CONTRACTUAL	\$7,556.21	\$11,200.00	\$11,200.00	0.00%	Instrument repair and tuning
2138	406	3	3120	TRANSPORTATION	\$18,063.97	\$17,650.00	\$17,650.00	0.00%	Transportation to SCMEA and other events
2138	436	3	3120	STUDENT ENTRY FEES	\$3,340.00	\$3,800.00	\$3,800.00	0.00%	NYSSMA, SCMEA, LISFA
2138	440	3	3120	CONFERENCE AND TRAVEL EXPENSES	\$894.92	\$1,370.00	\$1,370.00	0.00%	NYSCAME, NYSSMA, NYSCANE
2138	441	XX	XXXX	DUES & MEMBERSHIP	\$1,315.00	\$1,415.00	\$1,415.00	0.00%	NYSSMA, SCMEA, NYSCAME, NAEA
2138	461	3	3040	SERVICE CONTRACTS	\$0.00	\$900.00	\$900.00	0.00%	Maintenance of kilns and pottery wheels
2138	500	XX	XXXX	SUPPLIES	\$22,193.20	\$33,921.00	\$33,421.00	-1.47%	Band supplies
<b><u>Occupational Education</u></b>									
2280	406	3	3185	TRANSPORTATION	\$849.74	\$750.00	\$750.00	0.00%	Transportation to regional competitions
2280	436	3	3185	STUDENT ENTRY FEES	\$350.00	\$350.00	\$350.00	0.00%	Fees to regional competitions
2280	490	3	0	BOCES SERVICES	\$838,895.01	\$1,080,350.00	\$1,060,507.00	-1.84%	All BOCES occupational ed programs
2280	500	3	3185	SUPPLIES	\$2,726.72	\$3,000.00	\$3,300.00	10.00%	Supplies for cosmetology program
<b><u>Community Education</u></b>									
2330	XXX	XX	XXXX	COMMUNITY EDUCATION	\$69,140.48	\$67,000.00	\$80,500.00	20.15%	Drivers ed expense, various supplies
<b><u>Guidance</u></b>									
2810	400	XX	XXXX	CONTRACTUAL	\$4,003.06	\$19,430.00	\$14,430.00	-25.73%	Acorn Media, Naviance
2810	406	3	0	TRANSPORTATION	\$0.00	\$1,200.00	\$0.00	-100.00%	Employment day transportation
2810	441	XX	XXXX	DUES & MEMBERSHIPS	\$204.00	\$265.00	\$465.00	75.47%	Professional memberships
2810	500	3	0	SUPPLIES	\$4,566.01	\$4,675.00	\$5,675.00	21.39%	College materials, misc guid. supplies
2810	500	6	0	SUPPLIES	\$2,000.20	\$2,430.00	\$2,430.00	0.00%	General office supplies - guidance dept
<b><u>Health Services</u></b>									
2815	400	XX	XXXX	CONTRACTUAL	\$0.00	\$10,543.00	\$10,543.00	0.00%	Substitute nurse service
2815	409	4	0	CONTRACT HEALTH SERVICES	\$35,174.84	\$41,000.00	\$41,000.00	0.00%	Private and parochial health costs
2815	425	XX	XXXX	STUDENT / EMPLOYEE PHYSICALS	\$2,974.00	\$10,100.00	\$10,100.00	0.00%	Physicals
2815	500	XX	XXXX	SUPPLIES	\$5,083.85	\$5,280.00	\$5,130.00	-2.84%	Nurses office supplies
<b><u>Psychological Services</u></b>									
2820	440	3	0	CONFERENCE EXPENSE	\$0.00	\$450.00	\$450.00	0.00%	Conferences
<b><u>Social Work Services</u></b>									
2825	400	4	0	CONTRACTUAL	\$307,073.00	\$250,000.00	\$250,000.00	0.00%	Student assistance counselors
<b><u>Co-Curricular Activities</u></b>									
2850	400	3	0	CONTRACTUAL	\$5,447.35	\$12,500.00	\$9,500.00	-24.00%	Mark Twain Exp., Robotics memberships
2850	406	3	0	TRANSPORTATION	\$7,724.01	\$5,900.00	\$8,900.00	50.85%	Club competitions
2850	415	3	3070	OUTSIDE PRINTING-NEWSPAPER	\$3,059.98	\$3,000.00	\$3,300.00	10.00%	Eagles Eye student newspaper
2850	500	1	0	SUPPLIES	\$0.00	\$500.00	\$500.00	0.00%	General office supplies
2850	500	3	0	SUPPLIES	\$1,600.42	\$3,500.00	\$3,500.00	0.00%	General office supplies
2850	500	6	0	SUPPLIES	\$7,158.36	\$7,500.00	\$7,500.00	0.00%	Various club supplies
<b>Totals</b>					<b>\$1,352,594.33</b>	<b>\$1,601,179.00</b>	<b>\$1,589,786.00</b>	<b>-0.71%</b>	

# Special Education



# Special Education

2016 – 2017 Expenditures by Major Category



# Special Education

## 2016 – 2017 Expenditures by Major Category

Category	2014-15 Actual	2015-16 Budget	2016- 17 Proposed	% Change	Notes
BOCES Services (Placements & Related Services)	\$4,694,832	\$5,097,281	\$4,862,000	-4.62%	Estimated tuition and related services costs for students placed at BOCES facilities
Tuition – Outside Placements	\$939,719	\$1,032,085	\$1,254,034	21.50%	Estimated mandated outside placements
Tuition – Private Placements / Tuition - Related Placement	\$866,171	\$602,109	\$945,935	57.10%	Estimated number of private placement students, related placement costs
Student Related Services & Physicals	\$777,190	\$714,768	\$720,768	0.84%	Estimated related services, additional support for recently declassified students
Legal Services	\$34,960	\$50,000	\$50,000	0.00%	Special Education related legal expense
Supplies / Conferences & Dues	\$44,552	\$34,772	\$45,272	30.20%	General supplies, dues, and conferences
Instr. Equipment	\$1,700	\$20,000	\$10,000	-50.00%	Wheel chair, laptops, and communication devices
Contractual	\$10,633	\$57,500	\$35,000	-39.13%	Medicaid reporting support services, professional development
<b>Total</b>	<b>\$7,369,757</b>	<b>\$7,608,515</b>	<b>\$7,923,009</b>	<b>4.13%</b>	

Special Education  
February 1, 2016  
2016-17 Budget

Function	Object	Location	Program	DESCRIPTION	Actual 2014-15	Budget 2015-16	Proposed Budget 2016-17	% Change 2016-17	Notes
<b>Special Education</b>									
2250	208	4	0	INSTRUCTIONAL EQUIPMENT	\$1,700.00	\$20,000.00	\$10,000.00	-50.00%	Wheel chair, laptops, communication devices
2250	400	4	0	CONTRACTUAL	\$10,632.95	\$57,500.00	\$35,000.00	-39.13%	Medicaid compliance and billing, professional development
2250	425	4	0	PHYSICALS	\$0.00	\$200.00	\$200.00	0.00%	Student physicals
2250	429	4	0	LEGAL SERVICES	\$34,960.00	\$50,000.00	\$50,000.00	0.00%	Expenses related to students with disabilities
2250	439	4	0	STUDENT RELATED SERVICES	\$777,189.82	\$714,568.00	\$720,568.00	0.84%	PT, OT, and other related services and supports
2250	440	XX	XXXX	CONFERENCE & TRAVEL EXPENSES	\$5,177.12	\$2,675.00	\$3,175.00	18.69%	LIASEA conference & fed/state update
2250	441	4	0	DUES & MEMBERSHIPS	\$864.00	\$600.00	\$600.00	0.00%	Council for Exceptional Children & LIASE
2250	470	4	0	TUITION-OUTSIDE PLACEMENTS	\$939,719.31	\$1,032,085.00	\$1,254,034.00	21.50%	Placements at other public schools
2250	472	4	0	TUITION-PRIVATE PLACEMENTS	\$758,212.81	\$462,109.00	\$825,935.00	78.73%	Placements at private schools
2250	473	4	0	TUITION-RELATED PLACEMENT	\$107,958.56	\$140,000.00	\$120,000.00	-14.29%	Tutoring service and education at Mather
2250	490	4	0	BOCES SERVICES	\$4,694,831.91	\$5,097,281.00	\$4,862,000.00	-4.62%	BOCES out of district placements and SE Occ Ed
2250	500	XX	XXXX	SUPPLIES	\$38,511.22	\$31,497.00	\$41,497.00	31.75%	Assistive tech equip & office supplies
<b>Totals</b>					<b>\$7,369,757.70</b>	<b>\$7,608,515.00</b>	<b>\$7,923,009.00</b>	<b>4.13%</b>	

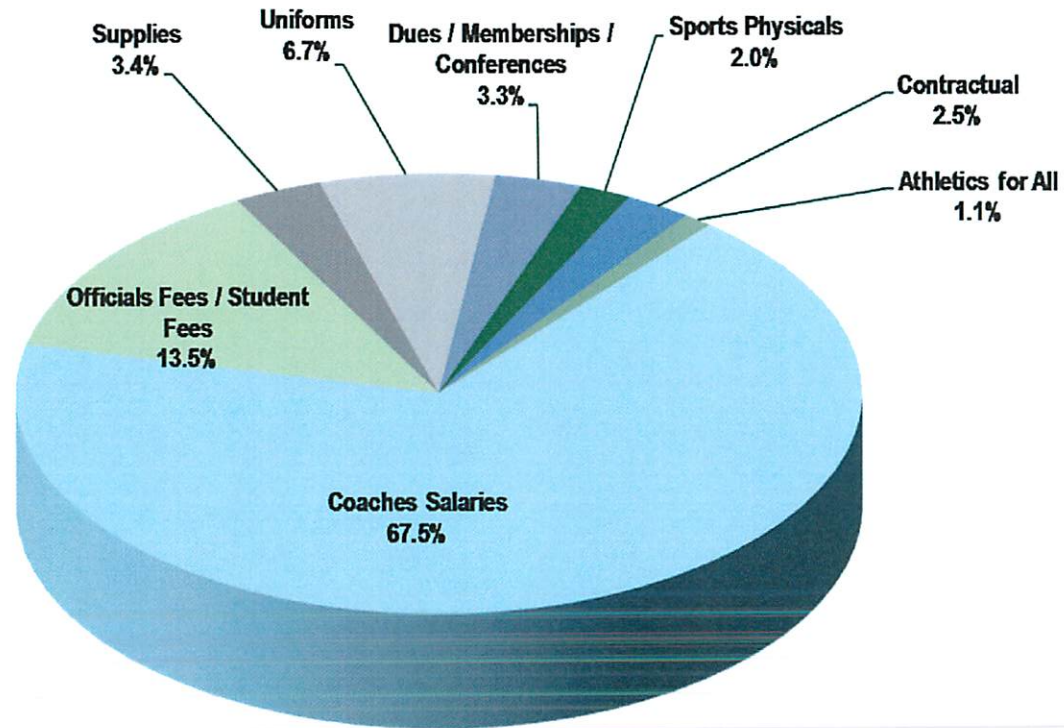


# Athletics



# Athletics

2015 – 2016 Expenditures by Major Category



# Athletics

## 2016 – 2017 Expenditures by Major Category

Category	2014-15 Actual	2015-16 Budget	2016- 17 Proposed	% Change	Notes
Coaches' Salaries	\$418,305	\$411,578	\$425,578	3.40%	Coaches salaries including post season
Officials' / Student Fees	\$83,486	\$85,000	\$85,000	0.00%	Estimated based on current budgetary needs
Supplies	\$30,860	\$20,087	\$21,191	5.50%	Various sports supplies
Uniforms	\$19,818	\$20,542	\$42,185	105.36%	Replace uniforms on a rotational basis
Dues / Memberships / Conferences	\$21,530	\$20,500	\$21,000	2.44%	The majority of this is determined by section XI
Sports Physicals	\$11,354	\$12,500	\$12,500	0.00%	Mandated physicals for our athletes
Contractual	\$13,385	\$17,000	\$16,000	-5.88%	Includes section XI usage fees (golf and bowling), and other
Athletics for All	\$7,079	\$7,000	\$7,000	0.00%	Athletic competitions are held once a month
<b>Total</b>	<b>\$605,817</b>	<b>\$594,207</b>	<b>\$630,454</b>	<b>6.10%</b>	

Athletics  
February 1, 2016  
2016-17 Budget

Function	Object	Location	Program	DESCRIPTION	Actual 2014-15	Budget 2015-16	Proposed Budget 2016-17	% Change 2016-17	Notes
<b>Athletics</b>									
2855	150	99	0	COACHES SALARIES	\$418,305.00	\$411,578.00	\$425,578.00	3.40%	Coaches salaries includes post season
2855	400	4	0	CONTRACTUAL	\$13,385.10	\$17,000.00	\$16,000.00	-5.88%	Section XI, usage fees
2855	410	4	0	ATHLETICS FOR ALL	\$7,079.00	\$7,000.00	\$7,000.00	0.00%	Competitions held once a month
2855	425	4	0	SPORTS PHYSICALS	\$11,354.00	\$12,500.00	\$12,500.00	0.00%	Student sports physicals
2855	433	4	0	OFFICIAL FEES	\$73,904.92	\$74,000.00	\$74,000.00	0.00%	Official fees set by section XI
2855	436	4	0	STUDENT FEES	\$9,581.00	\$11,000.00	\$11,000.00	0.00%	Invitational tournaments
2855	440	4	0	CONFERENCE EXPENSE	\$3,012.10	\$2,000.00	\$2,000.00	0.00%	Conferences
2855	441	4	0	DUES & MEMBERSHIPS	\$18,517.86	\$18,500.00	\$19,000.00	2.70%	Includes Section XI dues and service charge
2855	530	4	0	SUPPLIES	\$30,859.94	\$20,087.00	\$21,191.00	5.50%	Supplies
2855	560	4	0	UNIFORMS	\$19,817.96	\$20,542.00	\$42,185.00	105.36%	Uniforms
<b>Totals</b>					<b>\$605,816.88</b>	<b>\$594,207.00</b>	<b>\$630,454.00</b>	<b>6.10%</b>	