

## Preliminary Analysis of Expenditures of a Rockland School System

	FY16 Approved Budget	Rockland Share @ 41%	Rockland Share of K-12	Add cost of District 9-12	Additional Considerations/ Risks	Notes
Regular Instruction:		41%	44%	21%		
26. Regular Instruction Programs						
TOTAL-Reg Instruction Programs	\$9,195,154	\$3,766,795	\$4,045,868	\$1,930,982	\$0	
CONTINGENCY @ 1.5%	\$150,000	\$61,448	\$66,000	\$31,500	\$0	
2. Alternative Education	\$372,574	\$152,625	\$163,932	\$78,240	\$50,000	additional program cost
9. English as a 2nd Language	\$84,657	\$34,680	\$37,249	\$17,778	\$0	
11. Gifted & Talented	\$171,414	\$70,220	\$75,422	\$35,997	\$0	
<b>TOTAL ARTICLE 1 - Regular Inst</b>	<b>\$9,973,799</b>	<b>\$4,085,767</b>	<b>\$4,388,472</b>	<b>\$2,094,498</b>	<b>\$50,000</b>	
Special Education Instruction:						
28. Resource Class Placement	\$1,106,656	\$453,342	\$486,929	\$232,398	\$71,933	
Self-Contained Class	\$1,977,160	\$809,944	\$869,950	\$415,204	\$128,515	
Homebound/Hospital	\$3,273	\$1,341	\$1,440	\$687	\$213	Additional
Administration	\$262,352	\$107,473	\$115,435	\$55,094	\$17,053	10% as higher
CONTINGENCY @ 2%	\$80,000	\$32,772	\$35,200	\$16,800	\$5,200	percentage of
Social Work Services	\$65,954	\$27,018	\$29,020	\$13,850	\$4,287	total students
Psychological Services	\$153,704	\$62,965	\$67,630	\$32,278	\$9,991	remain in
Speech Pathology	\$342,325	\$140,234	\$150,623	\$71,888	\$22,251	Rockland
Occupational Therapy - Relate	\$136,019	\$55,720	\$59,848	\$28,564	\$8,841	Special Ed
Physical Therapy Services	\$89,133	\$36,514	\$39,219	\$18,718	\$5,794	programs
TOTAL Other Special Programs	\$787,135	\$322,450	\$346,339	\$165,298	\$51,164	
Summer School	\$37,297	\$15,279	\$16,411	\$7,832	\$2,424	
<b>TOTAL ARTICLE 2 - Special Ed</b>	<b>\$4,253,874</b>	<b>\$1,742,600</b>	<b>\$1,871,705</b>	<b>\$893,314</b>	<b>\$276,502</b>	
CTE Instruction:						
3. CTE Instruction	\$836,685	\$342,748	\$368,141	\$175,704	\$0	
<b>MCST</b>	<b>\$836,685</b>	<b>\$342,748</b>	<b>\$368,141</b>	<b>\$175,704</b>	<b>\$0</b>	
Other instruction (including summer school and extracurricular instruction):						
6. Co-curricular	\$75,892	\$31,089	\$33,392	\$15,937	\$0	
10. Extra-curricular	\$480,155	\$196,695	\$211,268	\$100,833	\$268,887	primarily 9-12
<b>TOTAL ARTICLE 4 - Other Inst</b>	<b>\$556,046</b>	<b>\$227,784</b>	<b>\$244,660</b>	<b>\$116,770</b>	<b>\$268,887</b>	
Student and staff support:						
<i>Student Support Services</i>						
12. Guidance Services	\$565,533	\$231,671	\$248,834	\$118,762	\$0	
13. Health Services	\$295,363	\$120,995	\$129,960	\$62,026	\$0	
16. Instructional Technology	\$1,078,316	\$441,732	\$474,459	\$226,446	\$0	
23. Other Student Support Services	\$27,223	\$11,152	\$11,978	\$5,717	\$0	
TOTAL Student Support Services	\$1,966,435	\$805,550	\$865,231	\$412,951	\$0	
<i>Staff Support Services</i>		\$0				
14. Improvement of Instruction	\$208,042	\$85,225	\$91,539	\$43,689	\$0	
15. Improvement of Staff Training	\$129,230	\$52,939	\$56,861	\$27,138	\$0	
17. Library Services	\$298,470	\$122,268	\$131,327	\$62,679	\$0	
30. Student Assessment	\$27,910	\$11,433	\$12,280	\$5,861	\$0	
TOTAL Staff Support Services	\$663,653	\$271,865	\$292,007	\$139,367	\$0	
<b>TOTAL ARTICLE 5 - Support</b>	<b>\$2,630,088</b>	<b>\$1,077,415</b>	<b>\$1,157,239</b>	<b>\$226,257</b>	<b>\$0</b>	
System administration:						
32 System Administration						
School Board	\$115,972	\$47,508	\$51,028	\$24,354	\$17,396	
Superintendent's Office	\$207,881	\$85,159	\$91,468	\$43,655	\$31,182	Estimated 20%
CONTINGENCY	\$55,000	\$22,531	\$24,200	\$11,550	\$8,250	savings
Business Office	\$298,759	\$122,387	\$131,454	\$62,739	\$44,814	
<b>TOTAL ARTICLE 6 - System Admin</b>	<b>\$677,612</b>	<b>\$277,584</b>	<b>\$298,149</b>	<b>\$142,299</b>	<b>\$101,642</b>	
School administration:						
27 School Administration						
<b>TOTAL ARTICLE 7 - School Admin</b>	<b>\$1,410,385</b>	<b>\$577,764</b>	<b>\$620,569</b>	<b>\$121,330</b>	<b>\$0</b>	
Transportation and buses:						
33. Transportation						
<b>TOTAL ARTICLE 8 - Transport.</b>	<b>\$1,265,956</b>	<b>\$518,599</b>	<b>\$557,021</b>	<b>\$0</b>	<b>\$0</b>	
Facilities maintenance:						
22 Operation & Maintenance of Plant						
Operation & Maint. of Plant	\$2,810,913	\$1,151,490	\$1,658,439			
CONTINGENCY @ 3%	\$90,000	\$36,869	\$53,100			
Capital Enhancement & Improvement	\$0	\$0	\$0			Facilities @ 59% (% of Sq. Ft.)
Capital Renewal and Renovation	\$42,914	\$17,580	\$25,319			
<b>TOTAL ARTICLE 9 - Maintenance</b>	<b>\$2,943,827</b>	<b>\$1,205,939</b>	<b>\$1,736,858</b>	<b>\$0</b>	<b>\$0</b>	
Debt services and other commitments:						
<b>TOTAL ARTICLE 10 - Debt</b>	<b>\$434,364</b>	<b>\$177,937</b>	<b>\$191,120</b>	<b>\$37,367</b>	<b>(\$13,183)</b>	
All other expenditures, including child nutrition:						
Food Service Transfer	\$258,000	\$105,690	\$250,000			Food Svc @ Old SAD 5 Level
<b>TOTAL ARTICLE 11 - Other</b>	<b>\$258,000</b>	<b>\$105,690</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>TOTAL RSU #13 EXPENDITURES</b>	<b>\$25,240,636</b>	<b>\$10,339,826</b>	<b>\$11,683,934</b>	<b>\$3,807,538</b>	<b>\$683,847</b>	
<b>Less State Contribution</b>		<b>(\$1,605,531)</b>	<b>(\$2,005,531)</b>	<b>\$0</b>	<b>\$400,000</b>	No change in aid
<b>Less Tuition Income (56% of total 9-12)</b>			<b>\$0</b>	<b>(\$3,578,960)</b>	<b>\$715,792</b>	Loss of 20% of potential tuition students
<b>City of Rockland Share</b>		<b>\$8,734,296</b>	<b>\$9,678,403</b>	<b>\$228,578</b>	<b>\$1,799,639</b>	
			<b>\$944,107</b>	<b>\$1,172,685</b>	<b>\$2,972,325</b>	

## Preliminary Analysis of Expenditures of a No-Rockland School System

	FY16 Approved Budget	4 Town Share @ 59%	4 Town Share of K-12 @ 56%	Add cost of District 9-12	Additional Considerations/ Risks	Notes
Regular Instruction:						
26. Regular Instruction Programs		59%	56%	0%		
TOTAL-Reg Instruction Programs	\$9,195,154	\$5,428,359	\$5,149,286	\$0	\$0	
CONTINGENCY @ 1.5%	\$150,000	\$88,553	\$84,000	\$0	\$0	
2. Alternative Education	\$372,574	\$219,949	\$208,641	\$0	\$0	additional program cost
9. English as a 2nd Language	\$84,657	\$49,977	\$47,408	\$0	\$0	
11. Gifted & Talented	\$171,414	\$101,194	\$95,992	\$0	\$0	
<b>TOTAL ARTICLE 1 - Regular Inst</b>	<b>\$9,973,799</b>	<b>\$5,888,032</b>	<b>\$5,585,327</b>	<b>\$0</b>	<b>\$0</b>	
Special Education Instruction:						
28. Resource Class Placement	\$1,106,656	\$653,314	\$619,727	\$0	(\$61,973)	
Self-Contained Class	\$1,977,160	\$1,167,217	\$1,107,210	\$0	(\$110,721)	
Homebound/Hospital	\$3,273	\$1,932	\$1,833	\$0	(\$183)	Reduction of 10% as higher percentage of total students remain in Rockland Special Ed programs
Administration	\$262,352	\$154,880	\$146,917	\$0	(\$14,692)	
CONTINGENCY @ 2%	\$80,000	\$47,228	\$44,800	\$0	(\$4,480)	
Social Work Services	\$65,954	\$38,936	\$36,934	\$0	(\$3,693)	
Psychological Services	\$153,704	\$90,739	\$86,074	\$0	(\$8,607)	
Speech Pathology	\$342,325	\$202,092	\$191,702	\$0	(\$19,170)	
Occupational Therapy - Relate	\$136,019	\$80,299	\$76,170	\$0	(\$7,617)	
Physical Therapy Services	\$89,133	\$52,620	\$49,915	\$0	(\$4,991)	
TOTAL Other Special Programs	\$787,135	\$464,685	\$440,796	\$0	(\$44,080)	
Summer School	\$37,297	\$22,019	\$20,887	\$0	(\$2,089)	
<b>TOTAL ARTICLE 2 - Special Ed</b>	<b>\$4,253,874</b>	<b>\$2,511,275</b>	<b>\$2,382,169</b>	<b>\$0</b>	<b>(\$238,217)</b>	
CTE Instruction:						
3. CTE Instruction	\$836,685	\$493,937	\$468,544	\$0	\$0	
<b>MCST</b>	<b>\$836,685</b>	<b>\$493,937</b>	<b>\$468,544</b>	<b>\$0</b>	<b>\$0</b>	
Other instruction (including summer school and extracurricular instruction):						
6. Co-curricular	\$75,892	\$44,803	\$42,499	\$0	\$0	Middle School Programs only
10. Extra-curricular	\$480,155	\$283,459	\$268,887	\$0	(\$110,436)	
<b>TOTAL ARTICLE 4 - Other Inst</b>	<b>\$556,046</b>	<b>\$328,262</b>	<b>\$311,386</b>	<b>\$0</b>	<b>(\$110,436)</b>	
Student and staff support:						
<i>Student Support Services</i>						
12. Guidance Services	\$565,533	\$333,862	\$316,698	\$0	\$0	
13. Health Services	\$295,363	\$174,368	\$165,403	\$0	\$0	
16. Instructional Technology	\$1,078,316	\$636,584	\$603,857	\$0	\$0	
23. Other Student Support Services	\$27,223	\$16,071	\$15,245	\$0	\$0	
<b>TOTAL Student Support Services</b>	<b>\$1,966,435</b>	<b>\$1,160,885</b>	<b>\$1,101,204</b>	<b>\$0</b>	<b>\$0</b>	
<i>Staff Support Services</i>						
14. Improvement of Instruction	\$208,042	\$122,818	\$116,504	\$0	\$0	
15. Improvement of Staff Training	\$129,230	\$76,291	\$72,369	\$0	\$0	
17. Library Services	\$298,470	\$176,202	\$167,143	\$0	\$0	
30. Student Assessment	\$27,910	\$16,477	\$15,630	\$0	\$0	
TOTAL Staff Support Services	\$663,653	\$391,787	\$371,645	\$0	\$0	
<b>TOTAL ARTICLE 5 - Support</b>	<b>\$2,630,088</b>	<b>\$1,552,672</b>	<b>\$1,472,849</b>	<b>\$0</b>	<b>\$0</b>	
System administration:						
32 System Administration						
School Board	\$115,972	\$68,464	\$64,944	\$0	\$51,028	Estimated 0% savings
Superintendent's Office	\$207,881	\$122,723	\$116,414	\$0	\$91,468	
CONTINGENCY	\$55,000	\$32,469	\$30,800	\$0	\$24,200	
Business Office	\$298,759	\$176,372	\$167,305	\$0	\$131,454	
<b>TOTAL ARTICLE 6 - System Admin</b>	<b>\$677,612</b>	<b>\$400,028</b>	<b>\$379,463</b>	<b>\$0</b>	<b>\$298,149</b>	
School administration:						
27 School Administration						
<b>TOTAL ARTICLE 7 - School Admin</b>	<b>\$1,410,385</b>	<b>\$832,621</b>	<b>\$789,816</b>	<b>\$0</b>	<b>\$0</b>	
Transportation and buses:						
33. Transportation						
<b>TOTAL ARTICLE 8 - Transport.</b>	<b>\$1,265,956</b>	<b>\$747,357</b>	<b>\$708,935</b>	<b>\$0</b>	<b>\$0</b>	
Facilities maintenance:						
22 Operation & Maintenance of Plant						
Operation & Maint. of Plant	\$2,810,913	\$1,659,422	\$1,152,474.30	Facilities @ 41% (% of Sq. Ft.)		
CONTINGENCY @ 3%	\$90,000	\$53,132	\$36,900			
Capital Enhancement & Improvement	\$0	\$0	\$0			
Capital Renewal and Renovation	\$42,914	\$25,334	\$17,595			
<b>TOTAL ARTICLE 9 - Maintenance</b>	<b>\$2,943,827</b>	<b>\$1,737,888</b>	<b>\$1,206,969</b>	<b>\$0</b>	<b>\$0</b>	
Debt services and other commitments:						
<b>TOTAL ARTICLE 10 - Debt</b>	<b>\$434,364</b>	<b>\$256,427</b>	<b>\$243,244</b>	<b>\$0</b>	<b>\$13,183</b>	
All other expenditures, including child nutrition:						
Food Service Transfer	\$258,000	\$152,310	\$100,000	SAD 50 Level adjusted for subsidy changes		
<b>TOTAL ARTICLE 11 - Other</b>	<b>\$258,000</b>	<b>\$152,310</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>TOTAL RSU #13 EXPENDITURES</b>	<b>\$25,240,636</b>	<b>\$14,900,809</b>	<b>\$13,648,702</b>	<b>\$0</b>	<b>(\$37,320)</b>	No change in aid
Less State Contribution		(\$1,313,020)	(\$1,313,020)	\$0	\$0	
Deduct 9-12 Tuition to Other Districts			\$3,578,960			
Add Tuition Income (10% of Rockland)			(\$760,000)	\$0	\$0	
New RSU #13 Share		\$13,587,789	\$15,154,642	\$0	(\$37,320)	
			<b>\$1,566,853</b>	<b>\$1,566,853</b>	<b>\$1,529,532</b>	