

Budget
2024-25

May 7, 2024
Budget Hearing

Topics of Discussion



Proposed Expenditures
Estimated Revenues & Tax Cap
Upcoming Important Dates

Proposed 2024-25 Budget Highlights



- Stays at or below the property tax cap limit for the 13th consecutive year
- Maintains existing student programs and services
- Year two of nine-period day at the MS & HS - additional course offerings
- Expands school safety efforts by contracting for (2) armed security guards
- Funding for Building Condition Survey (BCS) projects & maintenance needs

Expenditure Summary



Approved 2023-24 Budget	Proposed 2024-25 Budget	\$ Change	% Change
\$93,985,727	\$96,851,654	\$2,865,927	3.05%

Three-Part Budget: How funds are allocated

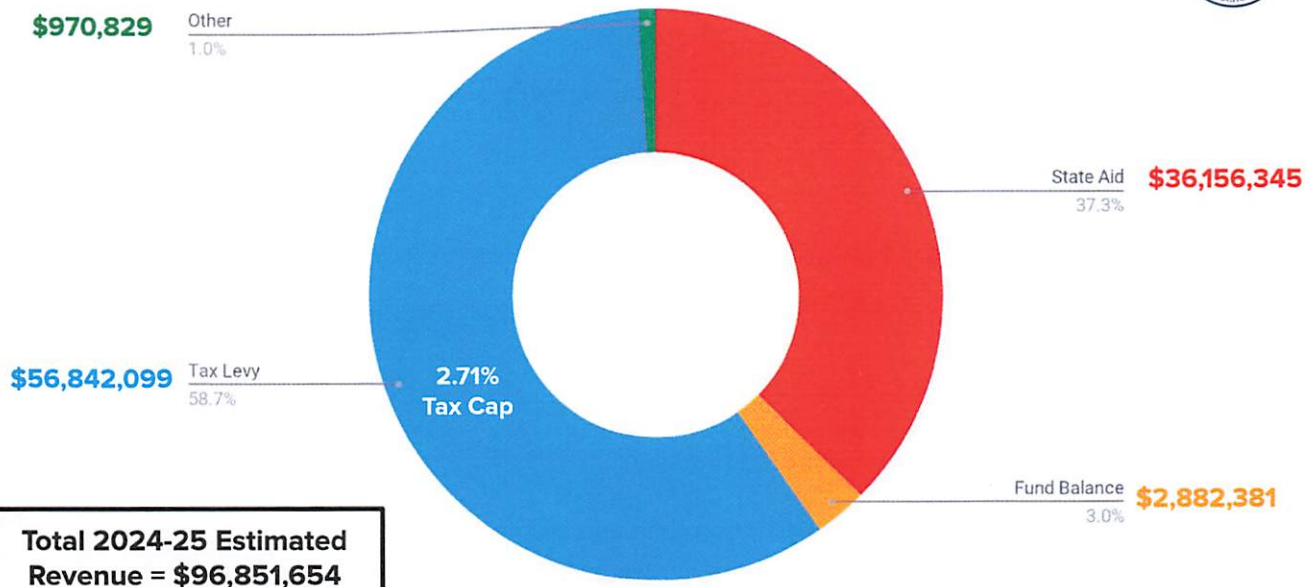


Program Component: All instructional staff, instructional services including Special Education, A.I.S., Athletics, F.A.P.A. and Transportation.

Capital Component: Maintenance & repair of school buildings, Utilities, Custodial staff, Service contracts, Supplies & Debt Service.

Administrative Component: BOE, Central Office, Administrative Functions, Auditing, Legal, Insurance & other misc. expenses.

Major Revenue Categories



Total 2024-25 Estimated Revenue = \$96,851,654

2024-25 Budget Summary



- Proposed Expenditure Budget.....\$96,851,654
 - % Change in Budget.....3.05%

- Estimated Tax Levy.....\$56,842,099
 - % Change in Tax Levy.....2.71%*

**The District's estimated 2024-25 Tax Levy is in compliance with its Tax Cap.*

Voter Registration

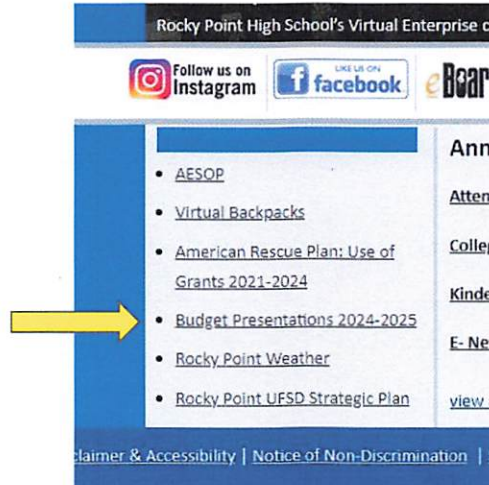


Open Voter Registration Day is May 14th from
9am-9pm in the High School Lobby

To be eligible to vote for the school budget
or in school board elections, you must be:

- At least 18 years of age
- A citizen of the United States
- A resident of the school district for at least 30 days
- Registered

2024-25 Budget Materials on Website



2024-25 Budget Forums & Important Dates



February 5, 2024	March 4, 2024	March 18, 2024	April 16, 2024	May 7, 2024	May 21, 2024
Forum #1 Auditorium 6pm	Forum #2 Auditorium 6pm	Forum #3 Auditorium 6pm	Budget Adoption Auditorium 7pm	Budget Hearing Auditorium 5pm	Budget, Trustee Election, Use of Capital Reserves
✓ Academy, Special Education, Library & Tech, Athletics, Transportation and Debt Service	✓ Personnel, Benefits, Curriculum & Instruction, and Buildings & Grounds	✓ Tax Cap Preliminary Expenditures Presentation on Revenues Tax Cap	✓ Review of Preliminary Expenditures & Revenues	✓ Complete Review of Proposed Budget	Rocky Point High School Gymnasium 7am - 9pm

2024-25 Ballot Propositions



2024-25 Proposed Operating Budget

(2) Board Trustees Seat - 5 candidates

Use of Capital Reserves: Not-To-Exceed \$4.3m to fund district-wide boiler & burner replacements

Rocky Point Historical Society Hallock Homestead Museum

SHALL THE BOARD OF EDUCATION OF THE ROCKY POINT UNION FREE SCHOOL DISTRICT, SUFFOLK COUNTY, NEW YORK, be authorized to raise the sum of \$35,000 for payment of operational and maintenance expenses on behalf of the Rocky Point Historical Society Hallock Homestead Museum for fiscal year 2024-25 and annually thereafter and to levy the necessary tax therefore?

Mission

The Rocky Point Union Free School District fosters positive relationships in a nurturing and inclusive learning environment and provides meaningful opportunities for students to achieve their full potential. We develop skills in creativity, problem-solving, critical thinking, and empathetic leadership to serve our communities.

Vision

The Rocky Point Union Free School District creates large school opportunities with a small town feel where every student can realize their educational and personal goals and become productive members of the local and global society.



Values



Positive Attitude: Creating an environment where you feel proud and are willing to approach all situations with an optimistic and "can do" mindset.



Acceptance: Providing an environment where everyone feels they belong, differences are respected and celebrated, and everyone feels safe to express themselves.



Making a Difference: Building positive relationships that support and improve our impact on the world by bringing out the best in others.



Integrity: Empowering all stakeholders to be honest, respectful and committed while staying true to the district's values.



Collaboration: Working together in a positive way to achieve common goals while listening to all opinions.



Perseverance: Believing in one's ability to work through challenges and overcome setbacks to achieve a goal.



	Adopted 2023-24	Proposed 2024-25	Change %	Summarized Descriptions
ADMINISTRATIVE COMPONENT				
1010.... BOARD OF EDUCATION	12,150	12,150	0.0%	Training, dues, supplies, misc. expenses.
1040.... DISTRICT CLERK	18,976	19,545	3.0%	Anticipated BOE-appointed stipend.
1060.... DISTRICT MEETING	10,900	10,900	0.0%	Poll workers, voting machines, postage, mailings, etc. for annual budget vote.
1240.... OFFICE OF THE SUPERINTENDENT OF SCHOOLS	374,576	406,764	8.6%	Contractual obligations, supplies, dues, equipment; increased for addtl student & staff recognitions.
1310.... BUSINESS OFFICE & ADMINISTRATION	824,241	839,039	1.8%	Contractual obligations, supplies, dues, outsourced services, legal ads related to the Business Office.
1320.... AUDITING	75,532	85,800	13.6%	Higher engagement fees for mandated levels of outside auditors - External, Internal & Claims.
1325.... TREASURER	10,710	10,710	0.0%	Costs associated with debt issuances as needed; Bond Counsel services.
1345.... PURCHASING	47,024	50,732	7.9%	Contractual obligations, cooperative purchasing consortiums.
1380.... FISCAL AGENT FEE	11,730	11,730	0.0%	Fiscal Agent fees related to short & long-term borrowings and IRS disclosures.
1420.... LEGAL	30,000	30,000	0.0%	Retainer & other expenses related to legal matters (% associated with Administrative Matters).
1430.... PERSONNEL	548,588	574,084	4.6%	Contractual obligations, supplies, dues, outsourced services.
1480.... PUBLIC INFORMATION AND SERVICES	40,976	42,783	4.4%	Outsourced public communication specialists.
1670.... CENTRAL PRINTING AND MAILING	73,000	73,000	0.0%	Outsourced printing needs (i.e. budget materials, newsletters, etc.) and postage.
1680.... CENTRAL DATA PROCESSING	1,265,164	1,165,625	-7.9%	Student Mgmt Sys., NYS reporting, IT mgmt & support, Chromebook Insurance, Internet, new mass communication tool.
1910.... INSURANCE	631,800	672,106	6.4%	Property, Cyber, Liability, Workers Comp., Auto., etc. Increases due to Industry-wide regulation changes.
1981.... ADMINISTRATIVE CHARGE-BOCES	356,229	370,478	4.0%	BOCES participation costs.
2010.... CURRICULUM DEVELOPMENT AND SUPERVISION	379,826	412,871	8.7%	Contractual obligations, dues, professional development, testing materials and outsourced services.
2020.... SUPERVISION-ADMINISTRATION	2,087,080	2,131,051	2.1%	Contractual obligations, dues, professional development, supplies and outsourced services.
2060.... CURRICULUM WRITING	94,000	75,000	-20.2%	Ongoing development of new & existing instructional programs; prior year budget higher for new 9-period day courses.
2250.... SPECIAL EDUCATION ADMINISTRATION	334,368	342,468	2.4%	Contractual obligations related to the Special Education Office.
2855.... ATHLETICS ADMINISTRATION	162,264	164,949	1.7%	Contractual obligations related to the Athletics Office.
9000..... EMPLOYEE BENEFITS	2,227,876	2,351,772	5.6%	Includes projected costs for medical (active & retired), dental, life, unemployment, etc; increased medical premiums.
	9,617,010	9,853,557	2.46%	
PROGRAM COMPONENT				
1420.... LEGAL	25,000	25,000	0.0%	Retainer and other expenses related to legal matters (% associated with Instructional Matters).
2070.... INSERVICE TRAINING-INSTRUCTION	22,300	26,300	17.9%	District-Wide Staff development.
2110.... TEACHING-REGULAR SCHOOL	26,045,362	25,960,283	-0.3%	Contractual obligations, supplies, equipment, materials, services, tuitions, dues; accounts for anticipated retirements.
2138.... MUSIC & FINE ARTS	71,324	72,264	1.3%	Fine and performing arts, uniforms, instrument reconditioning, competitions, supplies.
2250.... TEACHING-SPECIAL EDUCATION DEPT.	15,707,151	16,165,286	2.9%	Contractual obligations, supplies, equipment, materials, services, tuitions, dues.
2280.... CAREER & TECHNICAL EDUCATION	1,193,034	1,219,631	2.2%	Career & Technical program tuitions; based on rolling average of attendees.
2330.... COMMUNITY ED & DRIVER EDUCATION	141,500	120,000	-15.2%	Driver's ed. Programs (Community Education discontinued).
2610.... SCHOOL LIBRARY AND AUDIOVISUAL	556,135	581,409	4.5%	Contractual obligations, dues, supplies, books, A/V supplies, library mgmt system; increased for Mystery Science databases.
2620.... EDUCATIONAL TELEVISION	18,967	20,948	10.4%	Video conferencing, database subscriptions; increased based on recent run rate.
2630.... COMPUTER/TECHNOLOGY INSTRUCTION	495,229	320,396	-35.3%	IT equipment, repairs, telephone adds/moves, softwares, phone licensing, WiFi renewals; prior year higher for 9-period day.
2805.... ATTENDANCE	79,386	83,497	5.2%	Contractual obligations.
2810.... GUIDANCE	1,388,473	1,503,660	8.3%	Contractual obligations, supplies, dues, guest speakers. Higher bud % due to staffing 2023-24 unbudgeted (needed) position.
2815.... HEALTH SERVICES	543,046	580,362	6.9%	Contractual obligations, supplies, contracts for RP students @ nonpublic schools; increase includes run rate of subst. nurses.
2820.... PSYCHOLOGICAL SERVICES	359,684	374,788	4.2%	Contractual obligations, dues, supplies.
2825.... SOCIAL WORK SERVICES	369,109	382,446	3.6%	Contractual obligations, dues, supplies.
2850.... CO-CURRICULAR ACTIVITIES	442,620	473,625	7.0%	Student club advisers, chaperones for a variety of extracurricular activities - increased for overnight trips & added clubs.
2855.... INTERSCHOLASTIC ATHLETICS	763,666	864,235	13.2%	Coaches, officials, entry fees, equip., physicals, supplies; increase includes new Section XI coach's contract & Athletic Trainer.
5510.... DISTRICT TRANSPORTATION SERVICES	44,078	45,818	3.9%	Contractual obligations & supplies.
5540.... CONTRACT TRANSPORTATION *	6,193,069	6,796,244	9.7%	Buses, vans & matrons for home to/from school, sports, field trips, Coach buses; see footnote below. Includes 23rd HSMS bus.
9000..... EMPLOYEE BENEFITS	18,649,291	19,495,248	4.5%	Includes projected costs for medical (active & retired), dental, life, unemployment, etc; increased medical premiums.
9901..... INTERFUND TRANSFER TO SCHOOL LUNCH FUND	1,000	1,000	0.0%	To write off student lunch debts deemed uncollectible; NYSED Child Nutrition Department mandate.
9901..... INTERFUND TRANSFER TO SPECIAL AID FUND	100,000	100,000	0.0%	District projected portion of July & August special education program costs.
	73,209,424	75,212,440	2.74%	

ROCKY POINT UFSD
2024-25 Proposed Budget
Three Part Line-by-Line Budget Format



CAPITAL COMPONENT	Adopted	Proposed	Change %	Summarized Descriptions
	2023-24	2024-25		
1620... OPERATION OF PLANT	5,222,148	5,315,467	1.8%	Contractual obligations, services, supplies, equipment.
1621... MAINTENANCE OF PLANT	1,335,700	1,746,340	30.7%	Contractual obligations, Utilities, electrical, HVAC, plumbing, lead testing, Building Condition Survey projects, (2) armed guards.
9760... TAX ANTICIPATION NOTES	120,000	120,000	0.0%	Short-term borrowing for cash flow needs; projected interest expense as per Fiscal Advisor.
9000..... EMPLOYEE BENEFITS	1,824,643	1,951,766	7.0%	Includes projected costs for medical (active & retired), dental, life, unemployment, etc; increased medical premiums.
9950.... INTERFUND TRANSFER TO CAPITAL FUND **	390,880	933,910	138.9%	Building Condition Survey projects; using Principal & Interest budget from expiring bond - projects below; Building Aid eligible.
9901.... INTERFUND TRANSFER TO DEBT SERVICE FUND ***	2,265,922	1,718,174	-24.2%	Principal & Interest for (2) voter-approved Bonds plus equipment financing costs; see below. Decreased due to expiring bond.
	<u>11,159,293</u>	<u>11,785,657</u>	<u>5.61%</u>	
GRAND TOTAL	<u>93,985,727</u>	<u>96,851,654</u>	<u>3.05%</u>	

* **2024-25 Transportation :**

The Rocky Point UFSD Board of Education has a 5-year transportation contract with First Student, Inc. The 2024-25 school year is Year 3 of 5 of said contract.

** **2024-25 Capital Projects with Estimated Costs :**

Exterior Security Window Film (District-Wide)	129,210
FJC Interior Door Replacements	519,200
MS Gym bleachers, Classrooms/Office/Corridor Floor Tile replacements	285,500
Total All above projects are eligible for NYS Building Aid	933,910

Included above as "Interfund Transfer to Capital Fund"

*** **2024-25 includes bond repayments and 3-Year Equipment Financing for :**

Desktops (180), Computer Monitors (20), Chromebooks (600) & Facility Vehicles (3)

Principal and Interest expense associated with this financing is included above with "Debt Service"

THREE-PART BUDGET ANALYSIS (% of total)			
2024-25	Admin.	10.17%	Contains BOE, Central Office, B&G Dept., Administrative Functions, Auditing, Legal, Insurance & other mics. expenses
	Program	77.66%	Includes Instructional staff & services including Special Education, A.I.S., Athletics, Fine & Performing Arts & Transportation
	Capital	12.17%	Primarily includes Debt Service and Buildings & Grounds
		<u>100.00%</u>	

ROCKY POINT UFSD
2024-25 Budget & Funding Plan



<u>Category</u>	<u>2023-24 Budget</u>	<u>2024-25 Proposed</u>	<u>Notes</u>
Tax Levy	55,342,314	56,842,099	2.71% Allowable Tax Levy Limit ("Tax Cap")
State Aid	35,186,244	36,156,345	<i>Primarily due to higher anticipated expensed-based aids</i>
Appropriated Fund Balance	2,031,198	1,989,381	<i>Projected surplus funds at fiscal year-end to partially offset 2024-25 Tax Levy</i>
<i>Reserve Appropriations:</i>			
Employers Retirement System	272,000	450,000	<i>Increased appropriation; to revise District's Reserve Plan</i>
Unemployment	20,000	20,000	<i>In line with District's Reserve Plan</i>
Employee Benefits Accrued Liability	200,000	200,000	<i>In line with District's Reserve Plan</i>
Worker's Compensation	200,000	200,000	<i>In line with District's Reserve Plan</i>
Debt Service	23,000	23,000	<i>In line with District's Reserve Plan</i>
Other Misc. Revenues	710,971	970,829	<i>Interest, refunds, Medicaid reimbursements, PILOT, misc. billings, etc.</i>
Total Funding Plan	<u>93,985,727</u>	<u>96,851,654</u>	3.05%
Total Proposed Expenditures	<u>93,985,727</u>	<u>96,851,654</u>	3.05%
Balanced Budget	0	0	<i>Revenues = Expenses</i>



What is the Capital Reserve Fund?

- Creation* This reserve was established by the community in May 2009 and amended in May 2013 & May 2023. Reserve expires 5/2033; will require return of unspent balance to General Fund at that time or a new voter-approved proposition to extend.
- Use of Reserve* May be used to fund the cost of any object or purpose for which bonds may be issued; i.e. construction projects and/or major equipment purchases.
- Funding Level* Has a maximum limit of \$10,000,000. Accumulation of funds into this reserve must cease at the earlier of reaching \$10M in transfers from year-end excess fund balance or 10 years.
- Funding* Voter approval is required to establish and fund this reserve. In accordance with the approved proposition, this reserve is funded entirely from excess fund balance.

Estimated Balance as of 4/18/2024 = \$4,352,334

May 21, 2024 Ballot to include Capital Reserve Fund Appropriation Request

Expenditures from the District's Capital reserve Fund will not require any new taxes and will not increase the budget or the tax levy.

See next page for proposed District-Wide boiler & burner replacement project to be funded by the Capital Reserve Fund if voter approved.



AUTHORIZATION TO EXPEND CAPITAL RESERVE FUNDS ON CAPITAL PROJECTS

WHEREAS, the Board of Education of the Rocky Point Union Free School District (“Board”) has determined that there is a need to undertake certain capital improvements, renovations and/or alterations to commence during the 2024-2025 school year (“Projects”); and

WHEREAS, it is required that a proposition be presented to the voters of the School District authorizing the expenditure of available funds from the District’s Capital Reserve Fund for that purpose;

NOW, THEREFORE, BE IT RESOLVED, that the Board hereby authorizes and directs that the following proposition be placed before the voters of the Rocky Point Union Free School District at the Annual District Meeting to be conducted on May 21, 2024, and that the District Clerk be hereby authorized and directed to give notice of such proposition to be voted at said Annual District Meeting by publishing notice thereof in the newspapers designated for such purpose.

PROPOSITION (Capital Reserve Project):

RESOLVED:

That the Board of Education of the Rocky Point Union Free School District (“District”), is hereby authorized to appropriate and expend from the Capital Reserve Fund, approved by the voters and established on May 16, 2006, as amended on May 21, 2013 and May 16, 2023, an amount not to exceed \$4,300,000 for the purpose of undertaking improvement projects (“Projects”) to commence during the 2024-2025 school year and to consist of: District-wide boiler and burner replacements with dual fuel capabilities where applicable and other work required in connection therewith, including preliminary costs and costs incidental thereto; and to transfer such sum into the District’s Capital Fund as needed to be expended and approved toward the costs of said Projects.