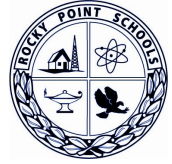


***Budget
Hearing
2021-22***

May 4, 2021

Topics of Discussion



Proposed Expenditure Review

Estimated Revenues

Upcoming Important Dates



Expenditure Summary

Approved 2020-21 Budget	Proposed 2021-22 Budget	\$ Change	% Change
\$84,586,600	\$85,692,726	\$1,106,126	1.31%

Major Expenditure Categories



Category	2020-21 Budget	2021-22 Proposed	% Change
General Administration	\$1,838,427	\$1,877,084	2.10%
Central Services/Buildings & Grounds	7,058,604	7,580,728	7.40%
Curriculum & Building Administration	2,463,629	2,680,659	8.81%
Instruction	41,289,392	41,766,076	1.15%
Athletics & Pupil Personnel Services	3,867,735	4,025,245	4.07%
Transportation	5,447,273	5,437,518	-0.18%
Benefits	19,576,159	19,821,041	1.25%
Debt Service & Interfund Transfers	3,045,381	2,504,375	-17.76%
Total Expenditures	\$84,586,600	\$85,692,726	1.31%



Capital Reserve Fund

- Established by community in May 2013.
- Earmarked funds for capital expenditures such as renovations, alterations, construction and large equipment purchases.
- Propose replacement of antiquated district-wide phone system.
 - Estimated not-to-exceed cost = \$450,000
 - Current reserve balance = \$2.1m
 - Voter approval required May 18, 2021



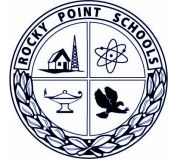
Major Revenue Categories



Category	2020-21 Budget	2021-22 Estimated	% Change
Tax Levy	\$52,483,059	\$52,483,059	0.00%
State Aid	27,967,570	29,546,357	5.65%
Appropriated Fund Balance & Reserves	3,450,971	2,952,419	-14.45%
Other Revenues	685,000	710,891	3.78%
Total Revenues	\$84,586,600	\$85,692,726	1.31%

→ Below Tax Cap

2021-22 Budget Summary



- Proposed Budget.....\$85,692,726
- % Change in Budget.....1.31%

- Estimated Tax Levy.....\$52,483,059
- % Change in Tax Levy.....0.00%*

**District's allowable tax levy increase = 0.89% over 2020-21; however, additional state aid has enabled the District to balance its 2021-22 budget without increasing the Tax Levy next school year.*



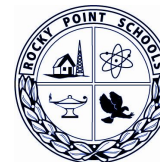
Voter Registration

Contact: Ms. Kelly White, District Clerk
(631) 849-7510
9 AM - 3 PM

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

Important Dates



February 8, 2021	March 15, 2021	April 20, 2021	May 4, 2021	May 18, 2021
Workshop #1	Workshop #2	Workshop #3	Budget Hearing	Budget Vote & Trustee Election
<p><i>Budget Goals</i></p> <p><i>Review of Admin, B&G, Library/Tech., Transportation, Debt Service, Personnel, Benefits</i></p>	<p><i>Continue Review of Preliminary Budget</i></p> <p><i>Curriculum & Instruction</i></p> <p><i>Special Education</i></p> <p><i>Athletics</i></p>	<p><i>Review of Preliminary Budget & Revenues</i></p> <p><i>Tax Cap</i></p> <p><i>Capital Reserve Proposition</i></p> <p><i>Budget Adoption</i></p>	<p><i>Complete Review of Proposed Budget</i></p>	<p><i>Rocky Point High School Gymnasium</i></p> <p><i>7 a.m. to 9 p.m.</i></p>

www.RockyPointUFSD.org



Thank you...any questions?

ROCKY POINT UFSD
2021-2022 Proposed Budget
Three Part Budget Format



	Adopted 2020-21	Proposed 2021-22	Summarized Descriptions
ADMINISTRATIVE COMPONENT			
1010.... BOARD OF EDUCATION	12,050	12,150	Training, dues, supplies, plaques for recognitions, etc.
1040.... DISTRICT CLERK	16,861	17,712	Contractual obligations
1060.... DISTRICT MEETING	10,900	10,900	Poll workers, voting machines, postage, mailings, etc. for annual budget vote
1240.... SCHOOL CHIEF ADMINISTRATOR	320,095	328,834	Contractual obligations, supplies, dues, equipment related to the Office of the Superintendent
1310.... BUSINESS ADMINISTRATION	758,178	769,485	Contractual obligations, supplies, dues, outsourced services, legal ads related to the Business Office
1320.... AUDITING	83,000	73,200	Three levels of outside auditors - External, Internal & Claims
1325.... TREASURER	8,000	8,000	Costs associated with debt issuances as needed; Bond Counsel services
1345.... PURCHASING	43,925	44,121	Contractual obligations, cooperative purchasing consortiums
1380.... FISCAL AGENT FEE	9,000	10,000	Fiscal Agent fees related to short & long-term borrowings and IRS disclosures
1420.... LEGAL	40,000	40,000	Retainer and other expenses related to legal matters (% associated with General Matters)
1430.... PERSONNEL	462,883	488,404	Contractual obligations, supplies, dues, outsourced services related to Human Resources
1480.... PUBLIC INFORMATION AND SERVICES	38,535	39,278	Outsourced communication specialists
1670.... CENTRAL PRINTING AND MAILING	71,000	73,500	Outsourced printing needs (i.e. budget materials, newsletters, etc.) and postage
1680.... CENTRAL DATA PROCESSING	911,003	941,401	Outsourced services including eSchool, Connect Ed, NYS reporting, Network/LAN management, etc.
1910.... UNALLOCATED INSURANCE	526,441	527,783	Insurance coverages for Property, Cyber, Liability, Workers Compensation, crime, automobile, etc.
1981.... ADMINISTRATIVE CHARGE-BOCES	333,540	336,574	BOCES participation costs
2010.... CURRICULUM DEVELOPMENT AND SUPERVISION	402,789	406,824	Contractual Obligations, dues, professional development, testing materials and outsourced services
2020.... SUPERVISION-ADMINISTRATION	1,904,540	1,931,563	Contractual Obligations, dues, professional development, supplies and outsourced services
2250.... SPECIAL EDUCATION ADMINISTRATION	190,644	317,272	Contractual obligations related to the Office of Special Education
2855.... ATHLETICS ADMINISTRATION	188,437	191,365	Contractual obligations related to the Office of Athletics
9000.... EMPLOYEE BENEFITS	1,903,507	1,928,251	Includes projected costs for medical (active & retired), dental, life, unemployment, etc.
2060.... CURRICULUM WRITING	25,000	25,000	Ongoing development of new and existing instructional programs
	8,260,328	8,521,617	
PROGRAM COMPONENT			
2070.... INSERVICE TRAINING-INSTRUCTION	22,300	22,300	Staff development
1420.... LEGAL	35,000	35,000	Retainer and other expenses related to legal matters (% associated with Instructional Matters)
2110.... TEACHING-REGULAR SCHOOL	23,986,401	25,171,236	Contractual obligations, supplies, equipment, materials, outsourced services, dues, and reclass of RPSSS to this code
2138.... MUSIC & FINE ARTS	68,608	66,608	Fine and performing arts, uniforms, instrument reconditioning, competitions, supplies
2250.... PROGRAMS FOR HANDICAPPED CHILDREN	13,965,749	14,087,458	Contractual obligations, supplies, equipment, materials, outsourced services, tuitions, dues, etc.
2280.... OCCUPATIONAL EDUCATION	1,311,499	1,344,440	Career & Technical program tuitions
2330.... COMMUNITY EDUCATION	907,540	126,700	Community & driver's ed. programs; decrease due to reclassification of unrelated expenses to new section of budget
2610.... SCHOOL LIBRARY AND AUDIOVISUAL	598,998	622,432	Contractual obligations, dues, supplies, books, audio/visual supplies, library automation system
2620.... EDUCATIONAL TELEVISION	918	18,097	Video conferencing, database subscriptions
2630.... COMPUTER ASSISTED INSTRUCTION	368,035	306,805	IT equipment, device repairs, telephone charges, software subscriptions and licensing
2805.... ATTENDANCE-REGULAR SCHOOL	48,624	51,228	Contractual obligations
2810.... GUIDANCE-REGULAR SCHOOL	1,383,486	1,446,549	Contractual obligations, supplies, dues, guest speakers
2815.... HEALTH SERVICES-REGULAR SCHOOL	521,024	542,371	Contractual obligations, supplies, COVID-19 PPE, health contracts for RP students attending nonpublic schools
2820.... PSYCHOLOGICAL SERVICES-REGULAR SCHOOL	256,484	270,927	Contractual obligations, dues, supplies
2825.... SOCIAL WORK SERVICES-REGULAR SCHOOL	314,611	332,872	Contractual obligations, dues, supplies
2850.... CO-CURRICULAR ACTIVITIES-REGULAR SCHOOL	421,500	425,371	Student club advisers, chaperones for a variety of extracurricular activities
2855.... INTERSCHOLASTIC ATHLETICS-REGULAR SCHOOL	733,569	764,562	Coaches, official fees, entry fees, equipment, physicals, supplies
5510.... DISTRICT TRANSPORTATION SERVICES	39,814	41,583	Contractual obligations and supplies
5540.... CONTRACT TRANSPORTATION	5,407,459	5,395,935	Buses, vans and matrons for home to/from school, events, sports, field trips, BOCES
9000.... EMPLOYEE BENEFITS	16,307,229	16,398,091	Includes projected costs for medical (active & retired), dental, life, unemployment, etc.
9991..... INTERFUND TRANSFER TO SCHOOL LUNCH FUND	0	1,000	To write off student lunch debts deemed uncollectible
9901.... INTERFUND TRANSFER TO SPECIAL AID FUND	130,000	120,000	District portion of July & August special education program costs
	66,828,848	67,591,565	

ROCKY POINT UFSD
2021-2022 Proposed Budget
Three Part Budget Format



	<u>Adopted 2020-21</u>	<u>Proposed 2021-22</u>	<u>Summarized Descriptions</u>
CAPITAL COMPONENT			
1620... OPERATION OF PLANT	4,365,770	4,766,532	Contractual obligations, outsourced services, utilities, fuel, supplies, equipment, approved COVID-19 products
1621... MAINTENANCE OF PLANT	850,850	934,938	Outsourced services for electrical, HVAC, plumbing, etc., environmental testings, fire inspections, equipment repairs
9760... TAX ANTICIPATION NOTES	112,500	112,500	Short-term borrowing for cash flow needs
9000..... EMPLOYEE BENEFITS	1,365,423	1,494,699	Includes projected costs for medical (active & retired), dental, life, unemployment, etc.
9901.... INTERFUND TRANSFER TO CAPITAL FUND *	401,500	233,712	To fund planned building improvements during the 2021-22 year
9901.... DEBT SERVICE **	<u>2,401,381</u>	<u>2,037,163</u>	Principal & Interest cost for approved Bond Issuances plus equipment financing costs
	9,497,424	9,579,544	
GRAND TOTAL	<u>84,586,600</u>	<u>85,692,726</u>	1.31%

* 2021-22 Capital Projects with estimated costs:

Door Replacements at FJC, MS & HS	133,617	
Floor Tile Replacements at MS	50,820	
Misc. Capital Work	<u>49,275</u>	
Total	233,712	Included above

** 2021-22 includes Equipment Financing of:

Copy Machines, (2) I.T. Switches & HS Firewall Upgrades		Included above with Debt Service
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THREE-PART BUDGET ANALYSIS (% of total)			
2021-22	Admin.	10%	Contains BOE, Central Office, B&G Dept., Administrative Functions, Auditing, Legal, Insurance & other mics. expenses
	Program	79%	Includes instructional staff & services including Special Education, A.I.S., Athletics, F.A.P.A. & Transportation
	Capital	<u>11%</u>	Primarily includes debt service and buildings & grounds
		100%	

**ROCKY POINT UFSD
FUNDING PLAN
BUDGET 2021-22**



<u>Category</u>	<u>2020-21 Budget</u>	<u>2021-22 Proposed</u>	<u>Notes</u>
Tax Levy	52,483,059	52,483,059	0% Increase; under District's Allowable Tax Cap
State Aid	27,967,570	29,546,357	Primarily due to large increase in Foundation Aid
Appropriated Fund Balance	2,577,971	2,079,419	Surplus funds at fiscal year-end to partially offset Tax Levy
<i>Reserve Appropriations:</i>			
Employers Retirement System	0	400,000	Appropriation in line with District's Reserve Plan
Teachers Retirement System	500,000	0	N/A
Unemployment	50,000	50,000	Consistent use to offset potential unemployment costs
Employee Benefits Accrued Liability	0	200,000	Appropriation in line with District's Reserve Plan
Worker's Compensation	300,000	200,000	Reserve nearing desired level; reduced appropriation for 2021-22
Debt Service	23,000	23,000	Prior year unspent bond proceeds returned as required
Other Misc. Revenues	685,000	710,891	Interest, refunds, misc. billings, etc.
Total Funding Plan	84,586,600	85,692,726	1.31%
Total Expenditures	84,586,600	85,692,726	1.31%
Balanced Budget	0	0	<i>Revenues = Expenses</i>