

**Budget
Hearing
2022-23**

May 3, 2022

Topics of Discussion



Expenditure Summary

Estimated Revenues

Capital Reserve Proposition

May 17 Budget Vote & BOE Trustee Election



Expenditure Summary

Approved 2021-22 Budget	Proposed 2022-23 Budget	\$ Change	% Change
\$85,692,726	\$88,019,717	\$2,326,991	2.72%



2022-23 Budget Highlights

- Proposes tax levy below allowable limit for 2nd consecutive year.
- Maintains all existing student programs & services.
- Maintains lower class sizes at the elementary level.
- Provides additional instructional support in kindergarten (AIS).
- Implements a shared psychologist between FJC and JAE.
- Creates additional electives at secondary level to afford students opportunity to earn additional college credits.
- Multi-year transportation contract for community approval.
- Strategically utilizes federal grants to support learning needs, provide enriched opportunities and offer social emotional supports and programs.

Major Revenue Categories



Category	2021-22 Budget	2022-23 Estimated	% Change
Tax Levy	\$52,483,059	\$53,608,209	2.14%
State Aid	29,546,357	30,883,044	4.52%
Appropriated Fund Balance & Reserves	2,952,419	2,793,473	-5.38%
Other Revenues	710,891	734,991	3.39%
Total Revenues	\$85,692,726	\$88,019,717	2.72%

Below Tax Cap

The District's calculated Tax Cap = 3.35%; however, only a 2.14% increase to the Tax Levy is needed to balance the proposed 2022-23 budget.

Recommended Capital Reserve Projects



- Replace older FJC playground & JAE playground with updated equipment & safety surfacing.
- Lighting upgrades at HS tennis courts & upper field.
- Create seating area at lower field & improve drainage.
- Installation of (6) pole lights at lower field.
 - Estimated not-to-exceed cost = **\$2,500,000**
 - Current Balance in Capital Reserve = \$4.1m
 - Voter approval required May 17, 2022



Voter Registration

Contact: Mrs. Kelly White, District Clerk
(631) 849-7517
9 AM - 3 PM

Voter Registration Day is Tuesday, May 10th from 9am-9pm in the HS Main 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



2022-23 Budget Summary

- Proposed Budget.....\$88,019,717
 - % Change in Budget.....2.72%
- Estimated Tax Levy.....\$53,608,209
 - % Change in Tax Levy.....2.14%*

The District's allowable Tax Cap = 3.35%; **however, additional state aid has enabled the District to balance its 2022-23 budget with a tax levy increase of only 2.14%. In other words, (and for the second consecutive year) the District will be below its Tax Cap.*

Important Dates



January 10, 2022	February 7, 2022	March 14, 2022	April 12, 2022	May 3, 2022	May 17, 2022
Workshop #1 <i>Auditorium 6pm</i>	Workshop #2 <i>Auditorium 6pm</i>	Workshop #3 <i>Auditorium 6pm</i>	Budget Adoption <i>Auditorium 7pm</i>	Budget Hearings <i>Auditorium 5pm & 7pm</i>	Budget, Trustee Election, Use of Capital Reserve
<i>Begin Review of Preliminary Budget</i> <i>Admin, B&G, Library/Tech., Transportation, Debt Service, Personnel, Benefits</i>	<i>Continue Review of Preliminary Budget</i> <i>Curriculum & Instruction</i> <i>Special Education</i> <i>Athletics</i>	<i>Continue Review Preliminary Budget & Revenues</i> <i>Tax Cap</i> <i>Capital Reserve Proposition</i> <i>Budget Adoption</i>	<i>Recap Preliminary Budget & Revenues</i>	<i>Review of Proposed Budget</i>	<i>Rocky Point High School Gymnasium 7am - 9pm</i>

www.RockyPointUFSD.org



ROCKY POINT UFSD
2022-23 Proposed Budget
Three Part Line-by-Line Budget Format



	Adopted 2021-22	Proposed 2022-23	Change %	Summarized Descriptions
ADMINISTRATIVE COMPONENT				
1010.... BOARD OF EDUCATION	12,150	12,150	0.0%	Training, dues, supplies, plaques for recognitions, etc
1040.... DISTRICT CLERK	17,712	18,423	4.0%	Contractual obligations
1060.... DISTRICT MEETING	10,900	10,900	0.0%	Poll workers, voting machines, postage, mailings, etc. for annual budget vote
1240.... SCHOOL CHIEF ADMINISTRATOR	328,834	349,074	6.2%	Contractual obligations, supplies, dues, equipment related to the Office of the Superintendent of Schools
1310.... BUSINESS ADMINISTRATION	769,485	791,259	2.8%	Contractual obligations, supplies, dues, outsourced services, legal ads related to the Business Office
1320.... AUDITING	73,200	75,532	3.2%	Three levels of outside auditors - External, Internal & Claims
1325.... TREASURER	8,000	10,710	33.9%	Costs associated with debt issuances as needed; Bond Counsel services
1345.... PURCHASING	44,121	45,867	4.0%	Contractual obligations, cooperative purchasing consortiums
1380.... FISCAL AGENT FEE	10,000	11,730	17.3%	Fiscal Agent fees related to short & long-term borrowings and IRS disclosures
1420.... LEGAL	40,000	40,000	0.0%	Retainer and other expenses related to legal matters
1430.... PERSONNEL	488,404	521,667	6.8%	Contractual obligations, supplies, dues, outsourced services
1480.... PUBLIC INFORMATION AND SERVICES	39,278	40,151	2.2%	Outsourced public communication specialists
1670.... CENTRAL PRINTING AND MAILING	73,500	76,500	4.1%	Outsourced printing needs (i.e. budget materials, newsletters, etc.) and postage
1680.... CENTRAL DATA PROCESSING	941,401	1,118,606	18.8%	Outsourced services: eSchool, Connect Ed, NYS reporting, IT management, new Chromebook Insurance Program
1910.... UNALLOCATED INSURANCE	527,783	549,443	4.1%	Insurance coverages for Property, Cyber, Liability, Workers Compensation, crime, automobile, etc
1981.... ADMINISTRATIVE CHARGE-BOCES	336,574	345,686	2.7%	BOCES participation costs
2010.... CURRICULUM DEVELOPMENT AND SUPERVISION	406,824	374,964	-7.8%	Contractual obligations, dues, professional development, testing materials and outsourced services
2020.... SUPERVISION-ADMINISTRATION	1,931,563	2,074,040	7.4%	Contractual obligations, dues, professional development, supplies and outsourced services
2060.... CURRICULUM WRITING	25,000	30,000	20.0%	Ongoing development of new and existing instructional programs
2250.... SPECIAL EDUCATION ADMINISTRATION	317,272	321,768	1.4%	Contractual obligations related to the Special Education Office
2855.... ATHLETICS ADMINISTRATION	191,365	193,152	0.9%	Contractual obligations related to the Athletics Office
9000..... EMPLOYEE BENEFITS	1,928,251	2,017,126	4.6%	Includes projected costs for medical (active & retired), dental, life, workers comp., payroll taxes, unemployment, etc
	8,521,617	9,028,748	6.0%	
PROGRAM COMPONENT				
1420.... LEGAL	35,000	35,000	0.0%	Retainer and other expenses related to legal matters (% associated with Instructional Matters)
2070.... INSERVICE TRAINING-INSTRUCTION	22,300	22,300	0.0%	District-Wide Staff development
2110.... TEACHING-REGULAR SCHOOL	25,171,236	24,589,943	-2.3%	Use of Federal Grants to defray contractual increases plus reclassification of staff to special education account codes
2138.... MUSIC & FINE ARTS	66,608	69,924	5.0%	Fine and performing arts, uniforms, instrument reconditioning, competitions, supplies
2250.... PROGRAMS FOR HANDICAPPED CHILDREN	14,087,458	14,878,983	5.6%	Contractual obligations, supplies, equipment, materials, services, tuitions, dues. Reclassed staff to Special Ed. Codes
2280.... OCCUPATIONAL EDUCATION	1,344,440	1,236,274	-8.0%	Career & Technical program tuitions; based on rolling average of attendees
2330.... COMMUNITY EDUCATION	126,700	137,700	8.7%	Community & driver's ed. programs; decrease due to reclassification of unrelated expenses to new section of budget
2610.... SCHOOL LIBRARY AND AUDIOVISUAL	622,432	636,719	2.3%	Contractual obligations, dues, supplies, books, audio/visual supplies, library automation system
2620.... EDUCATIONAL TELEVISION	18,097	23,661	30.7%	Video conferencing, database subscriptions
2630.... COMPUTER ASSISTED INSTRUCTION	306,805	277,769	-9.5%	IT equipment, device repairs, telephone charges, software subscriptions and licensing
2805.... ATTENDANCE-REGULAR SCHOOL	51,228	56,314	9.9%	Contractual obligations
2810.... GUIDANCE-REGULAR SCHOOL	1,446,549	1,492,078	3.1%	Contractual obligations, supplies, dues, guest speakers
2815.... HEALTH SERVICES-REGULAR SCHOOL	542,371	565,377	4.2%	Contractual obligations, supplies, PPE, health contracts for RP students attending nonpublic schools
2820.... PSYCHOLOGICAL SERVICES-REGULAR SCHOOL	270,927	349,690	29.1%	Contractual obligations, dues, supplies. Includes new hire (1) Psychologist to be shared by FJC & JAE
2825.... SOCIAL WORK SERVICES-REGULAR SCHOOL	332,872	352,738	6.0%	Contractual obligations, dues, supplies
2850.... CO-CURRICULAR ACTIVITIES-REGULAR SCHOOL	425,371	436,125	2.5%	Student club advisers, chaperones for a variety of extracurricular activities
2855.... INTERSCHOLASTIC ATHLETICS-REGULAR SCHOOL	764,562	750,951	-1.8%	Coaches, official fees, entry fees, equipment, physicals, supplies
5510.... DISTRICT TRANSPORTATION SERVICES	41,583	42,812	3.0%	Contractual obligations and supplies
5540.... CONTRACT TRANSPORTATION *	5,395,935	6,009,157	11.4%	Buses, vans and matrons for home to/from school, events, sports, field trips, BOCES. Please see footnote below
9000..... EMPLOYEE BENEFITS	16,398,091	17,197,965	4.9%	Includes projected costs for medical (active & retired), dental, life, unemployment, etc
9991..... INTERFUND TRANSFER TO SCHOOL LUNCH FUND	1,000	1,000	0.0%	To write off student lunch debts deemed uncollectible
9901..... INTERFUND TRANSFER TO SPECIAL AID FUND	120,000	110,000	-8.3%	District portion of July & August special education program costs
	67,591,565	69,272,480	2.5%	

ROCKY POINT UFSD
 2022-23 Proposed Budget
 Three Part Line-by-Line Budget Format



CAPITAL COMPONENT	Adopted 2021-22	Proposed 2022-23	Change %	Summarized Descriptions
1620... OPERATION OF PLANT	4,766,532	4,749,451	-0.4%	Contractual obligations, outsourced services, supplies, equipment
1621... MAINTENANCE OF PLANT	934,938	1,041,070	11.4%	Utilities, fuel, electrical services, HVAC, plumbing, etc., environmental testing, fire inspections, equipment repairs
9760... TAX ANTICIPATION NOTES	112,500	70,000	-37.8%	Short-term borrowing for cash flow needs; plan to borrow less than years past due to healthy cash balances
9000..... EMPLOYEE BENEFITS	1,494,699	1,550,081	3.7%	Includes projected costs for medical (active & retired), dental, life, unemployment, etc.
9901..... INTERFUND TRANSFER TO CAPITAL FUND **	233,712	162,635	-30.4%	To fund planned building improvements during the 2022-23 year; see project listing below
9901..... DEBT SERVICE ***	2,037,163	2,145,252	5.3%	Principal & Interest cost for approved Bond Issuances plus equipment financing costs; see below
	<u>9,579,544</u>	<u>9,718,489</u>	<u>1.5%</u>	
GRAND TOTAL	<u>85,692,726</u>	<u>88,019,717</u>	<u>2.72%</u>	

* **2022-23 Transportation :**

The Rocky Point Board of Education is currently administering a Request for Proposal process to enter into a multi-year transportation contract to maximize efficiencies.

Total 5-year estimated not-to-exceed cost = \$33,260,000. Approval from the community to enter into a 5-year multi-year contract is obtained with an affirmative vote on the proposed 2022-23 budget.

** **2022-23 Capital Projects with estimated costs :**

Burglar Alarm Replacements at FJC, JAE and the HS	109,140
Floor Tile Replacements at MS (10 classrooms)	<u>53,495</u>
Total	162,635

Included above as "Interfund Transfer to Capital Fund"

*** **2022-23 includes 3-Year Equipment Financing for :**

Copiers/Printer (12 units) , Chromebooks (235 units) and Facilities Pay loader

The Principal and Interest associated with this borrowing is included above with "Debt Service"

THREE-PART BUDGET ANALYSIS (% of total)			
2022-23	Admin.	10.3%	Contains BOE, Central Office, B&G Dept., Administrative Functions, Auditing, Legal, Insurance & other mics. expenses
	Program	78.7%	Includes Instructional staff & services including Special Education, A.I.S., Athletics, Fine & Performing Arts & Transportation
	Capital	<u>11.0%</u>	Primarily includes Debt Service and Buildings & Grounds
		100.0%	



**ROCKY POINT UNION FREE SCHOOL DISTRICT
BUSINESS OFFICE**

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Rocky Point, New York 11778

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Dr. Scott O’Brien
Superintendent of Schools

Christopher A. Van Cott
Assistant Superintendent for Business

Foundation Aid Plan 2022-23

As per the New York State Education Department, the 2021-22 enacted state budget included language stating that, for the 2021-22, **2022-23** and 2023-24 school years, each school district receiving a Foundation Aid increase of **more than ten percent** or \$10,000,000 must post to the district website prior to July 1 of each school year a plan by school year of how the funds will be utilized. The Rocky Point UFSD is required to comply due to its increase in Foundation Aid from 2021-22 to 2022-23, please see the chart below. The 2022-23 Foundation Aid figure reflected, is adjusted from the published amount due to what is called a “Deduction for the Local School District’s Share of Educational Costs for Certain Costs”; NYSEL §4401(8). An assessment is deducted from every school district for their portion of the educational costs for certain students under the care and custody of a State agency or with unique educational placements.

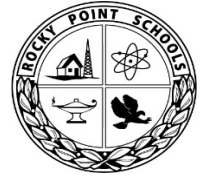
	2021-22	2022-23	Chg \$	Chg %
Foundation Aid	20,450,075	22,897,318	2,447,243	12.0%

This additional 2022-23 Foundation Aid allowed the District to offset higher health insurance premiums, mitigate the impact of inflation and to fund increased transportation costs while maintaining lower class sizes throughout all school buildings.

At this time, the District anticipates receiving a similar increase in 2023-24 Foundation Aid as received in 2022-23. If that comes to fruition, the District is planning to utilize those funds to development & implement a 9-period instructional day at the secondary level effective September 2023.

If there are any questions on the use of Foundation Aid, please contact Mr. Christopher A. Van Cott, Assistant Superintendent for Business at chrisvancott@rockypoint.k12.ny.us.

**ROCKY POINT UFSD
FUNDING PLAN
BUDGET 2022-23**



<u>Category</u>	<u>2021-22 Budget</u>	<u>2022-23 Proposed</u>	<u>Notes</u>
Tax Levy	52,483,059	53,608,209	2.14% Increase; under District's Allowable Tax Cap for second consecutive year
State Aid	29,546,357	30,883,044	Primarily due to large increase in Foundation Aid partially offset by lower building aid
Appropriated Fund Balance	2,079,419	2,050,473	Surplus funds at fiscal year-end to partially offset 2022-23 Tax Levy
<i>Reserve Appropriations:</i>			
Employers Retirement System	400,000	500,000	In line with District's Reserve Plan
Unemployment	50,000	20,000	In line with District's Reserve Plan
Employee Benefits Accrued Liability	200,000	200,000	In line with District's Reserve Plan
Worker's Compensation	200,000	0	In line with District's Reserve Plan
Debt Service	23,000	23,000	In line with District's Reserve Plan
Other Misc. Revenues	710,891	734,991	Interest, refunds, Medicaid reimbursements, PILOT, misc. billings, etc.
Total Funding Plan	<u>85,692,726</u>	<u>88,019,717</u>	2.72%
Total Expenditures	<u>85,692,726</u>	<u>88,019,717</u>	2.72%
Balanced Budget	0	0	Revenues = Expenses