



***Budget***  
**2023-24**

**March 13, 2023**  
**Forum #2**

**Topics of Discussion**



**Continue Budget Review**  
**Suggested Capital Reserve Proposition**  
**Important Upcoming Dates**



## Continue Review of **Preliminary** 2023-24 Budgeted Expenditures

### Instructional Support

*2023-24 Expenditures by Major Category (non-payroll)*



Category	2021-22 Actual	2022-23 Budget	2023-24 Proposed	% Change Bud to Bud	Summarized Description
Music & Fine Arts	\$54,152	\$69,924	\$71,324	2.0%	Maintenance of equipment, transportation to events, entry fees & dues, art supplies & service contracts and music supplies
Occupational Education	\$1,114,715	\$1,236,274	\$1,193,034	-3.5%	Tuitions for BOCES Career & Technical Education programs based on projected enrollment
Community & Driver's Education	\$50	\$62,500	\$62,500	0.0%	Community Ed & Driver's Ed programs; offset by program revenue
Student Support Services	\$114,654	\$81,455	\$76,455	-6.1%	Guidance dept. speakers & supplies, health services, student physicals, dues/fees, supplies & materials. Reduction due to lower Health Office supply budgets (post-pandemic)
Co-curricular Activities (excluding adviser stipends)	\$25,062	\$21,900	\$21,900	0.0%	Club transportation, printed materials, supplies, student events, robotics supplies
<b>Total</b>	<b>\$1,308,633</b>	<b>\$1,472,053</b>	<b>\$1,425,213</b>	<b>-3.2%</b>	

# Instructional Support

2023-24 Expenditures by Major Category (non-payroll)



Category	2021-22 Actual	2022-23 Budget	2023-24 Proposed	% Change Bud to Bud	Summarized Description
Contractual Services & BOCES	\$444,020	\$824,240	\$832,202	1.0%	Includes Jr./Sr. Prom, yearbook, Fine & Performing Arts, home/hospital instruction, non-public textbooks, entry fees, elementary science supply kits, graduation ceremony expenses
Equipment	\$19,682	\$20,000	\$15,000	-25.0%	Unforeseen district-wide equipment needs
Prof. Dev., Dues and Conferences	\$12,542	\$32,371	\$43,421	34.1%	Professional development for staff including new 9-period day courses
Supplies	\$284,791	\$372,915	\$398,065	6.7%	Instructional supplies, set design, agenda books, copier paper and misc supplies; includes 9-period day allocation for new courses
Textbooks	\$253,371	\$250,000	\$306,500	22.6%	Aided by NYS; budget includes allocation towards new K-5 Literacy Initiative/Program; includes 9-period day allocation for new course
Tuition - Outside Public Placements	\$14,690	\$125,000	\$125,000	0.0%	Tuition paid to other districts for RPUFSD McKinney-Vento students and/or foster children
<b>Total</b>	<b>\$1,029,095</b>	<b>\$1,624,526</b>	<b>\$1,720,188</b>	<b>5.9%</b>	

# Library & Technology

2023-24 Expenditures by Major Category (non-payroll)



Category	2021-22 Actual	2022-23 Budget	2023-24 Proposed	% Change Bud to Bud	Summarized Description
Data / Telephone lines & support	\$42,426	\$48,800	\$81,800	67.6%	Service for all District phone lines, faxes, alarms, etc. (Altice, Lightpath). Increased for needed phone system licensing
Library	\$89,053	\$101,855	\$96,218	-5.5%	A/V media supplies, library books, databases and supplies, and library automation services
Equipment	\$21,923	\$20,000	\$159,100	695.5%	For unanticipated equipment needs and funds for needed 9-period day course equipment
Operational & Instructional Software	\$88,139	\$90,507	\$84,737	-6.4%	Slight decrease as more subscriptions are shifted to BOCES for aid; however, partially offset by 9-period day related software needs
Computer Supplies	\$137,665	\$99,062	\$118,822	19.9%	Computer printers, toner, monitors, replacement devices; increased for additional devices
Tech Contractual	\$0	\$25,510	\$56,880	123.0%	Repairs, service contracts, etc and WiFi license renewals (50% covered by eRate program)
<b>Total</b>	<b>\$379,206</b>	<b>\$385,734</b>	<b>\$597,557</b>	<b>54.9%</b>	

# Athletics

## 2023-24 Expenditures by Major Category (non-payroll)



Category	2021-22 Actual	2022-23 Budget	2023-24 Proposed	% Change Bud to Bud	Summarized Description
Officials' / Student Fees	\$94,960	\$104,000	\$108,000	3.8%	Based on current projections of referee fees and competitive event entry costs
Supplies	\$30,720	\$36,500	\$42,500	16.4%	Various district-wide sports supplies; increased for girls' golf and protective football equipment helmets
Uniforms	\$30,516	\$27,000	\$14,428	-46.6%	Replace uniforms on a rotational basis
Dues, Memberships, Conferences	\$6,413	\$25,728	\$26,500	3.0%	Primarily due to Section XI participation fees
Sports Physicals	\$8,136	\$10,000	\$10,300	3.0%	Mandated physicals for student athletes
Contractual, Equipment	\$23,457	\$29,500	\$31,000	5.1%	Includes facility fees, soccer goals and equipment reconditioning/cleaning/sanitizing
<b>Total</b>	<b>\$194,200</b>	<b>\$232,728</b>	<b>\$232,728</b>	<b>0.0%</b>	

# Personnel

## 2023-24 Salaries & Wages by Major Category



Category	2021-22 Actual	2022-23 Budget	2023-24 Proposed	% Change Bud to Bud	Summarized Description
General Education & other Instructional	\$26,090,498	\$27,522,906	\$28,758,321	4.5%	Includes all K-12 Teachers, Guidance, Library, Student services, substitute teachers and support staff. Includes staffing for 9-period day
Special Education	\$7,337,738	\$8,505,842	\$9,118,480	7.2%	Includes teachers, teacher assistants, aides, support staff. Reclassed Teacher Assts from General Education line (row above)
Buildings & Grounds	\$2,799,180	\$3,046,990	\$3,349,969	9.9%	Includes custodians, grounds, maintenance, security, and support staff. Additional security staff are included in the proposed 2023-24 budget
Central/Building Administration/ Staff	\$3,816,204	\$4,012,742	\$4,233,873	5.5%	Includes building, central administration and Admin. support staff. Hired IT Network Engineer as employee; no longer contracted from BOCES
<b>Total</b>	<b>\$40,043,620</b>	<b>\$43,088,480</b>	<b>\$45,460,643</b>	<b>5.5%</b>	

# Benefits

## 2023-24 Expenditures by Major Category



Category	2021-22 Actual	2022-23 Budget	2023-24 Proposed	% Change Bud to Bud	Summarized Description
NYS Employees' Retirement (ERS)	\$999,514	\$1,152,417	\$1,134,986	-1.5%	Based on eligible salaries multiplied by the required ERS Employer Contribution Rate
NYS Teachers' Retirement (TRS)	\$3,301,305	\$3,657,889	\$3,647,921	-0.3%	Based on eligible salaries multiplied by the required TRS Employer Contribution Rate
Payroll Taxes	\$2,986,476	\$3,188,549	\$3,390,329	6.3%	Projected costs for Social Security & Medicare Payroll Taxes
Workers' Comp.	\$141,775	\$500,000	\$400,000	-20.0%	Varies on claims; reduced based on 5-year average
Life Insurance	\$27,269	\$48,000	\$50,000	4.2%	Contractually-driven; increased for additional staff
Unemployment	\$5,629	\$50,000	\$50,000	0.0%	Varies on actual claims
Health, Dental, Other	\$11,141,623	\$12,168,317	\$14,028,208	15.3%	Large 2023 health insurance premium increase; blended with projected 2024 estimated premiums
<b>Total</b>	<b>\$18,603,591</b>	<b>\$20,765,172</b>	<b>\$22,701,444</b>	<b>9.3%</b>	

# Transportation

## 2023-24 Expenditures by Major Category (Non-Payroll)



Category	2021-22 Actual	2022-23 Budget	2023-24 Proposed	% Change Bud to Bud	Summarized Description
Regular and Late In-District Transportation	\$1,917,009	\$2,308,709	\$2,512,343	8.8%	In-District bus runs; pricing as per contractual agreement with First Student, Inc
Special Education / Private & Parochial Schools / Athletics and Other Routes	\$2,888,234	\$3,700,448	\$3,680,726	-0.5%	Special Education schools, private & parochial bus/van routes and other busing needs; pricing as per contractual agreement with First Student, Inc
<b>Total</b>	<b>\$4,805,243</b>	<b>\$6,009,157</b>	<b>\$6,193,069</b>	<b>3.1%</b>	<b>HS/MS to operate (22) buses and (17) for JAE &amp; FJC for home-to-school/school-to-home transportation</b>

# Capital Reserve Fund



- Existing Capital Reserve expires May 2023.
  - No additional funds can be transferred into existing fund; however, with community approval, funds may be expended from the remaining balance.
- Recommend establishing a new 10-year Capital Reserve at May 2023 vote.
  - No monies have been allocated for the Capital Reserve in the preliminary 2023-24 budget; however, B.O.E. can determine how much to fund reserve subject to its terms if/when funding becomes available.
  - Voter approval is required to establish & expend these funds in accordance with permissible uses.

# Budget Forums & Important Dates



February 6, 2023	March 13, 2023	March 27, 2023	April 19, 2023	May 2, 2023	May 16, 2023
<b>Forum #1</b> <i>Auditorium 6pm</i>	<b>Forum #2</b> <i>Auditorium 6pm</i>	<b>Forum #3</b> <i>Auditorium 6pm</i>	<b>Budget Adoption</b> <i>Auditorium 7pm</i>	<b>Budget Hearing</b> <i>Auditorium 5pm</i>	<b>Budget, Trustee Election &amp; Establish Capital Reserve</b>
<i>Preliminary Budget Headlines</i>  <i>Briefing on 9-Period Day</i>  <i>Admin, B&amp;G, Special Education, and Debt Service</i>  <i>Capital Reserve</i>	<i>Budget Review:</i>  <i>Personnel, Benefits, Curriculum &amp; Instruction, Library &amp; Tech, Athletics and Transportation</i>  <i>Capital Reserve</i>	<i>Budget Review</i>  <i>Updated briefing on 9-Period Day</i>  <i>Revenues</i>  <i>Tax Cap</i>  <i>Capital Reserve</i>	<i>Recap Preliminary Budget &amp; Revenues</i>  <i>Capital Reserve</i>	<i>Complete Review of Proposed Budget</i>	<i>Rocky Point High School Gymnasium 7am - 9pm</i>



**Thank you!**

**Instructional Programs & Support Services**  
**March 13, 2023**  
**2023-24 Budget (non-payroll)**

PRELIMINARY

Function	Object	Location	Program	DESCRIPTION	Actual 2021-22	Budget 2022-23	Proposed Budget 2023-24	% Change 2023-24	Notes
				<b>Music and Fine Arts</b>					
2138	208	XX	XXXX	INSTRUCTIONAL EQUIPMENT	\$0	\$1,200	\$1,200	0.0%	Musical instruments (as needed)
2138	400	03	3120	CONTRACTUAL	\$6,353	\$9,200	\$9,200	0.0%	Instrument repair and tuning
2138	406	03	3120	TRANSPORTATION	\$15,374	\$17,500	\$17,500	0.0%	Transportation to SCMEA and other events
2138	436	03	3120	STUDENT ENTRY FEES	\$2,264	\$3,800	\$3,800	0.0%	NYSSMA, SCMEA, LISFA
2138	440	03	3120	CONFERENCE AND TRAVEL EXPENSES	\$991	\$1,470	\$1,470	0.0%	NYSCAME, NYSSMA, NYSCANE workshops/PD
2138	441	XX	XXXX	DUES & MEMBERSHIP	\$1,525	\$2,215	\$2,215	0.0%	NYSSMA, SCMEA, NYSCAME, NAEA Associations
2138	461	03	3040	SERVICE CONTRACTS	\$436	\$200	\$600	200.0%	Maintenance of instructional equipment; increased based on kiln repairs
2138	500	XX	XXXX	SUPPLIES	\$27,209	\$34,339	\$35,339	2.9%	Band supplies as needed
				<b>Occupational Education</b>					
2280	406	03	3185	TRANSPORTATION	\$644	\$750	\$750	0.0%	Transportation to occupational ed special events/presentation; Skills USA Comp.
2280	436	03	3185	STUDENT ENTRY FEES	\$1,306	\$850	\$1,350	58.8%	Regional competitions fees
2280	490	03	0000	BOCES SERVICES	\$1,109,331	\$1,230,874	\$1,187,134	-3.6%	BOCES occupational ed programs based on enrollment projections
2280	500	03	3185	SUPPLIES	\$3,434	\$3,800	\$3,800	0.0%	Supplies for cosmetology program
				<b>Special School</b>					
2330	XXX	XX	XXXX	COMMUNITY & DRIVERS ED	\$0	\$60,000	\$60,000	0.0%	Community Programs & Drivers Education contractual costs; self-sustaining
2330	490	03	0000	BOCES SERVICES	\$43,846	\$0	\$0	0.0%	Utilizing a portion of American Rescue Funds to fund enrichment programs
2330	500	XX	XXXX	SUPPLIES	\$50	\$2,500	\$2,500	0.0%	Misc. supplies for self-sustaining programs
				<b>Guidance</b>					
2810	400	XX	XXXX	CONTRACTUAL	\$1,216	\$5,585	\$5,585	0.0%	Speakers/presentations
2810	441	XX	XXXX	DUES & MEMBERSHIPS	\$75	\$465	\$465	0.0%	Professional memberships
2810	500	03	0000	SUPPLIES	\$2,076	\$5,675	\$5,675	0.0%	College materials, misc. guidance supplies
2810	500	06	0000	SUPPLIES	\$3,288	\$2,430	\$2,430	0.0%	General office supplies for guidance dept.
				<b>Health Services</b>					
2815	200	XX	0000	EQUIPMENT	\$0	\$4,000	\$4,000	0.0%	Near Vision screener
2815	400	XX	XXXX	CONTRACTUAL	\$10,300	\$2,700	\$2,700	0.0%	Substitute nurse service
2815	409	04	0000	CONTRACT HEALTH SERVICES	\$44,286	\$45,000	\$45,000	0.0%	Health services for RPUFSD students attending non-public schools
2815	425	XX	XXXX	STUDENT / EMPLOYEE PHYSICALS	\$3,436	\$4,000	\$4,000	0.0%	Physicals as needed
2815	500	XX	XXXX	SUPPLIES	\$6,131	\$11,600	\$6,600	-43.1%	Health Office supplies; reduced based on existing inventory of supplies
				<b>Co-Curricular Activities</b>					
2850	400	03	0000	CONTRACTUAL	\$9,286	\$8,500	\$8,500	0.0%	Mark Twain Exp., Robotics memberships
2850	406	03	0000	TRANSPORTATION	\$3,168	\$1,900	\$1,900	0.0%	Club competitions
2850	415	03	3070	OUTSIDE PRINTING-NEWSPAPER	\$2,457	\$2,800	\$2,800	0.0%	Eagles Eye student newspaper
2850	500	XX	0000	SUPPLIES	\$10,151	\$8,700	\$8,700	0.0%	Student club supplies
<b>Totals</b>					<b>\$1,308,633</b>	<b>\$1,472,053</b>	<b>\$1,425,213</b>	<b>-3.2%</b>	

<b>For Presentation:</b>	<b>2021-22 Actuals</b>	<b>2022-23 Budget</b>	<b>2023-24 Budget</b>	<b>% Chg</b>
Music & Arts	\$54,152	\$69,924	\$71,324	2.0%
Occupational Education	\$1,114,715	\$1,236,274	\$1,193,034	-3.5%
Community Programs & Driver's Education	\$50	\$62,500	\$62,500	0.0%
Student Support Services	\$114,654	\$81,455	\$76,455	-6.1%
Co-curricular	\$25,062	\$21,900	\$21,900	0.0%
<b>Total</b>	<b>\$1,308,633</b>	<b>\$1,472,053</b>	<b>\$1,425,213</b>	<b>-3.2%</b>
<i>Proof to above</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	



**Instructional Support (cont.)**  
**March 13, 2023**  
**2023-24 Budget (non-payroll)**

PRELIMINARY

Function	Object	Location	Program	DESCRIPTION	Actual 2021-22	Budget 2022-23	Proposed Budget 2023-24	% Change 2023-24	Notes
				<b>Curriculum Development and Supervision</b>					
2010	400	04	0000	CONTRACTUAL	\$663	\$11,500	\$11,500	0.0%	Testing supplies and translations
2010	440	04	0000	CONFERENCE AND TRAVEL EXPENSES	\$300	\$1,710	\$1,710	0.0%	ES BOCES, Hofstra, Adelphi, Molloy conferences/trainings
2010	441	04	0000	DUES & MEMBERSHIPS	\$0	\$875	\$875	0.0%	Various associations; ASCD, NSDC, LILAC, College Board
2010	490	04	0000	BOCES SERVICE	\$72,103	\$112,416	\$108,648	-3.4%	Assessment scoring, analysis reports, instructional support services, My Learning Plan, substitute teacher reimbursement
2010	500	04	0000	SUPPLIES	\$2,242	\$3,575	\$3,575	0.0%	K-12 instruction books, misc. classroom supplies
				<b>Supervision and Administration</b>					
2020	440	XX	XXXX	CONFERENCE AND TRAVEL EXPENSES	\$2,202	\$2,967	\$2,967	0.0%	Conferences/trainings for building & department administration
2020	441	XX	XXXX	DUES & MEMBERSHIPS	\$428	\$1,100	\$850	-22.7%	Professional memberships
2020	500	XX	XXXX	SUPPLIES	\$5,068	\$15,750	\$13,750	-12.7%	Student agendas, scantrons, general supplies
				<b>In-service Training - Instruction</b>					
2070	465	04	0000	MEETING EXPENSES	\$3,139	\$13,300	\$13,300	0.0%	In-service trainings and Superintendent's Conference Day
2070	490	04	0000	BOCES SERVICES	\$3,110	\$9,000	\$15,000	66.7%	Professional development opportunities through BOCES
				<b>Teacher - Regular School</b>					
2110	208	04	0000	INSTRUCTIONAL EQUIPMENT	\$19,682	\$20,000	\$15,000	-25.0%	District-wide instructional equipment as needed
2110	4XX	XX	XXXX	CONTRACTUAL	\$251,806	\$458,663	\$438,663	-4.4%	Assemblies, post employment obligations, service contracts.
2110	406	XX	XXXX	TRANSPORTATION	\$3,612	\$9,183	\$9,183	0.0%	Transportation to various competitions
2110	430	03	0000	JR/SR PROM EXPENSES	\$72,370	\$72,500	\$72,500	0.0%	Jr. & Sr. Prom costs (offset by collected fees)
2110	435	XX	XXXX	GRADUATION EXPENSES	\$25,203	\$25,324	\$27,224	7.5%	Graduation supplies, booklets, services
2110	436	XX	XXXX	STUDENT ENTRY FEES	\$215	\$1,850	\$1,850	0.0%	Math and Science competitions
2110	440	XX	XXXX	CONFERENCE EXPENSE	\$6,013	\$11,304	\$22,604	100.0%	Prof. Dev. for instructional staff; includes training for 9-period day electives
2110	441	XX	XXXX	DUES & MEMBERSHIP	\$460	\$1,115	\$1,115	0.0%	Professional memberships
2110	470	04	0000	TUITION-OUTSIDE PUBLIC PLACEMENTS	\$14,690	\$125,000	\$125,000	0.0%	Foster care, Charter school tuition and homeless tuition
XXXX	480	XX	XXXX	TEXTBOOKS	\$253,371	\$250,000	\$306,500	22.6%	District-wide textbooks; K-5 literacy program materials & 9-period day needs
2110	490	04	0000	BOCES SERVICES	\$14,938	\$123,804	\$147,634	19.2%	Includes nonpublic textbooks, Arts in Ed programming, hospital-bound instruction, exploratory enrichment; elementary science supply kits
2110	500	XX	XXXX	SUPPLIES	\$244,113	\$305,590	\$340,740	11.5%	Instructional supplies including supplies for 9-period day electives
2110	510	04	0000	COPIER PAPER	\$33,367	\$48,000	\$40,000	-16.7%	District-wide paper
<b>Totals</b>					<b>\$1,029,095</b>	<b>\$1,624,526</b>	<b>\$1,720,188</b>	<b>5.9%</b>	

<b>For Presentation:</b>	<b>2021-22 Actuals</b>	<b>2022-23 Budget</b>	<b>2023-24 Budget</b>	<b>% Chg</b>
Contractual/BOCES	\$444,020	\$824,240	\$832,202	1.0%
Equipment	\$19,682	\$20,000	\$15,000	-25.0%
Conference, Dues	\$12,542	\$32,371	\$43,421	34.1%
Supplies	\$284,791	\$372,915	\$398,065	6.7%
Textbooks	\$253,371	\$250,000	\$306,500	22.6%
Tuitions	\$14,690	\$125,000	\$125,000	0.0%
<b>Total</b>	<b>\$1,029,095</b>	<b>\$1,624,526</b>	<b>\$1,720,188</b>	<b>5.9%</b>
<i>Proof to above</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	

**Library & Technology**  
**March 13, 2023**  
**2023-24 Budget (non-payroll)**

PRELIMINARY

ACCOUNT	DESCRIPTION	Actual 2021-22	Budget 2022-23	Proposed Budget 2023-24	% Change 2023-24	Notes
	<b>School Library and Audiovisual</b>					
A 2610.400-04-0000	CONTRACTUAL	\$0	\$6,000	\$6,000	0.0%	Graduation sound/audio services.
A 2610.441-03-0000	DUES & MEMBERSHIPS	\$0	\$110	\$110	0.0%	Professional memberships
A 2610.485-01-0000	LIBRARY BOOKS/MATERIALS	\$4,997	\$5,000	\$5,000	0.0%	FJC Fiction & nonfiction books, periodicals, DVD, VHS
A 2610.485-02-0000	LIBRARY BOOKS/MATERIALS	\$4,992	\$5,000	\$5,000	0.0%	JAE Fiction & nonfiction books, periodicals, DVD, VHS
A 2610.485-03-0000	LIBRARY BOOKS/MATERIALS	\$6,220	\$7,000	\$7,000	0.0%	HS Fiction & nonfiction books, periodicals, DVD, VHS
A 2610.485-06-0000	LIBRARY BOOKS & MATERIALS	\$6,956	\$7,000	\$7,000	0.0%	MS Fiction & nonfiction books, periodicals, DVD, VHS
A 2610.490-04-0000	BOCES SERVICES	\$40,383	\$45,135	\$49,538	9.8%	Instructional resources for library media centers
A 2610.500-01-0000	SUPPLIES	\$315	\$350	\$350	0.0%	FJC binding/laminating, magazines racks, CD, office supplies
A 2610.500-02-0000	SUPPLIES	\$440	\$440	\$500	13.6%	JAE binding/laminating, magazines racks, CD, office supplies
A 2610.500-03-0000	SUPPLIES	\$1,968	\$2,075	\$2,075	0.0%	HS binding/laminating, magazines racks, CD, office supplies
A 2610.500-04-0000	SUPPLIES	\$738	\$900	\$900	0.0%	District-wide thumb drives, CD, assorted office supplies
A 2610.500-06-0000	SUPPLIES	\$405	\$405	\$405	0.0%	MS binding/laminating, magazines racks, CD, office supplies
A 2610.512-04-0000	A/V MEDIA SUPPLIES	\$21,639	\$28,550	\$18,450	-35.4%	Speakers, cables, batteries, bulbs for projectors, DVDs, CDs, SMARTBoard parts. Reduction
	<b>Computer Assisted Instruction</b>					
A 2630.201-75-0000	COMPUTER EQUIPMENT	\$21,923	\$20,000	\$159,100	695.5%	Unanticipated equipment needs and laptops/charging cart for 9-period day elective
A 2630.400-75-0000	CONTRACTUAL	\$0	\$10,000	\$41,670	316.7%	eRate consulting and renewal of three year license for WiFi Access points
A 2630.418-75-0000	TELEPHONE	\$42,426	\$48,800	\$81,800	67.6%	Service for all district lines, faxes, alarms, etc.; increase due to needed Phone licenses
A 2630.440-75-0000	CONFERENCE EXPENSES	\$0	\$300	\$300	0.0%	Professional conferences and related expenses
A 2630.460-75-0000	INSTRUCTIONAL SOFTWARE	\$88,139	\$90,507	\$84,737	-6.4%	Software subscriptions and tech support
A 2630.461-75-0000	SERVICE CONTRACTS	\$0	\$1,600	\$800	-50.0%	Maintenance/service contract for Dell servers
A 2630.467-75-0000	COMPUTER REPAIRS	\$0	\$5,500	\$1,000	-81.8%	Printers, computers, fax, projectors, scanners, document cameras
A 2630.490-04-0000	BOCES SERVICES	\$0	\$2,000	\$7,000	250.0%	Chromebook repairs & AP upload service
A 2630.500-75-0000	SUPPLIES	\$105	\$200	\$200	0.0%	General office supplies
A 2630.515-75-0000	COMPUTER SUPPLIES	\$137,560	\$98,862	\$118,622	20.0%	Hard drives, printers, toner, mice, keyboards, scanners, monitors, doc cams, misc.
<b>Totals</b>		<b>\$379,205.87</b>	<b>\$385,734.00</b>	<b>\$597,557.00</b>	<b>54.9%</b>	

<b>For Slides:</b>	<u>2021-22 Actuals</u>	<u>2022-23 Budget</u>	<u>2023-24 Budget</u>	<u>% Chg</u>
Data / Telephone lines & support	\$42,426	\$48,800	\$81,800	67.6%
Library (incl. books, supplies, BOCES services)	\$89,053	\$101,855	\$96,218	-5.5%
Equipment	\$21,923	\$20,000	\$159,100	695.5%
Software	\$88,139	\$90,507	\$84,737	-6.4%
Computer Supplies	\$137,665	\$99,062	\$118,822	19.9%
Technology Contractual	\$0	\$25,510	\$56,880	123.0%
	\$379,206	\$385,734	\$597,557	54.9%
<i>Proof to above</i>	\$0	\$0	\$0	

**Athletics**  
**March 13, 2023**  
**2023-24 Budget (non-payroll)**

PRELIMINARY

ACCOUNT	DESCRIPTION	Actual 2021-22	Budget 2022-23	Proposed Budget 2023-24	% Change 2023-24	Notes
A 2855.207-04-0000	EQUIPMENT	\$3,803	\$7,000	\$7,500	0.0%	Soccer Goals
A 2855.400-04-0000	CONTRACTUAL	\$19,653	\$22,500	\$23,500	4.4%	Facilities fees, equipment reconditioning, cleaning & sanitizing
A 2855.425-04-0000	SPORTS PHYSICALS	\$8,136	\$10,000	\$10,300	3.0%	Student sports physicals
A 2855.433-04-0000	OFFICIAL FEES	\$87,977	\$93,000	\$97,000	4.3%	Official fees set by Section XI
A 2855.436-04-0000	STUDENT FEES	\$6,983	\$11,000	\$11,000	0.0%	Invitational tournaments
A 2855.440-04-0000	CONFERENCE EXPENSE	\$4,173	\$3,000	\$3,000	0.0%	Section XI Conferences
A 2855.441-04-0000	DUES & MEMBERSHIPS	\$2,240	\$22,728	\$23,500	3.4%	Includes Section XI dues and service charge
A 2855.530-04-0000	SUPPLIES	\$30,720	\$36,500	\$42,500	16.4%	Increased for girls golf & football protective equipment helmets
A 2855.560-04-0000	UNIFORMS	\$30,516	\$27,000	\$14,428	-46.6%	Uniforms replacements as needed
<b>Totals</b>		<b>\$194,200</b>	<b>\$232,728</b>	<b>\$232,728</b>	<b>0.0%</b>	

<b>For Presentation:</b>	<u>2021-22 Actuals</u>	<u>2022-23 Budget</u>	<u>2023-24 Budget</u>	<u>% Chg</u>
Officials/Student Fees	\$94,960	\$104,000	\$108,000	3.8%
Supplies	\$30,720	\$36,500	\$42,500	16.4%
Uniforms	\$30,516	\$27,000	\$14,428	-46.6%
Dues, memberships, conferences	\$6,413	\$25,728	\$26,500	3.0%
physicals	\$8,136	\$10,000	\$10,300	3.0%
contractual, equipment	\$23,457	\$29,500	\$31,000	5.1%
Total	\$194,200	\$232,728	\$232,728	0.0%
<i>Proof to above</i>	\$0	\$0	\$0	

**Personnel - Salaries & Wages**

**March 13, 2023**

**2023-24 Budget**

PRELIMINARY

Function	Object	Location	Program	DESCRIPTION	Actual 2021-22	Budget 2022-23	Proposed Budget 2023-24	% Change 2023-24
2110	XXX	XX	XXXX	Instruction General Education	\$21,854,188	\$23,028,610	\$24,354,349	5.8%
2850	XXX	XX	XXXX	CoCurricular Activities	\$393,975	\$414,225	\$420,720	1.6%
2060	XXX	XX	XXXX	Curriculum Writing	\$24,022	\$30,000	\$94,000	213.3%
2330	XXX	XX	XXXX	Community Education	\$36,083	\$75,200	\$79,000	5.1%
2610	XXX	XX	XXXX	School Library and Audiovisual	\$511,928	\$528,754	\$453,807	-14.2%
2805	XXX	XX	XXXX	Attendance	\$51,653	\$56,314	\$79,386	41.0%
2810	XXX	XX	XXXX	Guidance	\$1,447,370	\$1,477,923	\$1,374,318	-7.0%
2815	XXX	XX	XXXX	Non Instructional Health Services	\$454,057	\$498,077	\$480,746	-3.5%
2820	XXX	XX	XXXX	Psychological Services	\$272,790	\$349,690	\$359,684	2.9%
2825	XXX	XX	XXXX	Social Work Services	\$338,658	\$352,738	\$369,109	4.6%
2855	XXX	XX	XXXX	Athletics	\$705,774	\$711,375	\$693,202	-2.6%
2250	XXX	XX	XXXX	Instruction Special Education	\$7,337,738	\$8,505,842	\$9,118,480	7.2%
1620	XXX	XX	XXXX	Buildings & Grounds	\$2,799,180	\$3,046,990	\$3,349,969	9.9%
XXXX	XXX	XX	XXXX	Central Staff/Building Administration	\$3,816,204	\$4,012,742	\$4,233,873	5.5%
<b>Total</b>					<b>\$40,043,620</b>	<b>\$43,088,480</b>	<b>\$45,460,643</b>	<b>5.5%</b>

<b>For Slides:</b>	<u>2021-22 Actuals</u>	<u>2022-23 Budget</u>	<u>2023-24 Budget</u>	<u>% Chg</u>
Instruction K-12	\$26,090,498	\$27,522,906	\$28,758,321	4.5%
Special Education	\$7,337,738	\$8,505,842	\$9,118,480	7.2%
Buildings & Grounds	\$2,799,180	\$3,046,990	\$3,349,969	9.9%
Central Office & Administrative Staff	\$3,816,204	\$4,012,742	\$4,233,873	5.5%
	\$40,043,620	\$43,088,480	\$45,460,643	5.5%
<i>Proof to above</i>	\$0	\$0	\$0	

**Personnel - Employee Benefits**  
**March 13, 2023**  
**2023-24 Budget (non-payroll)**

PRELIMINARY

ACCOUNT	DESCRIPTION	Actual 2021-22	Budget 2022-23	Proposed Budget 2023-24	% Change 2023-24	Notes
	<b>Benefits</b>					
A 9010.801-95-4000	NYS EMPLOYEES RETIREMENT (ERS)	\$999,514	\$1,152,417	\$1,134,986	-1.5%	Eligible ERS salaries x ERS rate = District obligation
A 9020.802-95-4000	NYS TEACHERS RETIREMENT (TRS)	\$3,301,305	\$3,657,889	\$3,647,921	-0.3%	Eligible TRS salaries x TRS rate = District obligation
A 9030.803-95-4000	SOCIAL SECURITY	\$2,409,085	\$2,563,765	\$2,734,859	6.7%	Function of salary/wage expenses
A 9030.810-95-4000	MEDICARE	\$577,391	\$624,784	\$655,470	4.9%	Function of salary/wage expenses
A 9040.805-95-4000	WORKERS COMPENSATION	\$141,775	\$500,000	\$400,000	-20.0%	Budget reduced based on historical 5-year run rate
A 9045.806-95-4000	LIFE INSURANCE	\$27,269	\$48,000	\$50,000	4.2%	Slight increase due to additional staffing
A 9050.807-95-4000	UNEMPLOYMENT INSURANCE	\$5,629	\$50,000	\$50,000	0.0%	Budget adequate
A 9060.808-95-4000	EMPIRE INSURANCE - HEALTH	\$11,035,795	\$12,071,717	\$13,911,608	15.2%	Significant increases to premiums for Jul-Dec 2023; estimated 10% Jan-Jun 2024
A 9060.811-95-4000	DENTAL INSURANCE	\$105,828	\$96,600	\$116,600	20.7%	Increased based on run rate; however, majority of expense paid by staff
<b>Totals</b>		<b>\$18,603,591</b>	<b>\$20,765,172</b>	<b>\$22,701,444</b>	<b>9.3%</b>	

<b>For Presentation:</b>	<u>2021-22 Actuals</u>	<u>2022-23 Budget</u>	<u>2023-24 Budget</u>	<u>% Chg</u>
NYS Employees Retirement System (ERS)	\$999,514	\$1,152,417	\$1,134,986	-1.5%
NYS Teachers Retirement System (TRS)	\$3,301,305	\$3,657,889	\$3,647,921	-0.3%
Payroll Taxes	\$2,986,476	\$3,188,549	\$3,390,329	6.3%
Workers Compensation	\$141,775	\$500,000	\$400,000	-20.0%
Life Insurance	\$27,269	\$48,000	\$50,000	4.2%
Unemployment Insurance	\$5,629	\$50,000	\$50,000	0.0%
Health, Dental & FLEX	\$11,141,623	\$12,168,317	\$14,028,208	15.3%
<b>Total</b>	<b>\$18,603,591</b>	<b>\$20,765,172</b>	<b>\$22,701,444</b>	<b>9.3%</b>
<i>Proof to above</i>	\$0	\$0	\$0	

Transportation  
 March 13, 2023  
 2023-24 Budget (non-payroll)

PRELIMINARY

ACCOUNT	DESCRIPTION	Actual 2021-22	Budget 2022-23	Proposed Budget 2023-24	% Change 2023-24	Notes
A 5540.401-04-0000	REGULAR & LATE RUNS (IN DISTRICT)	\$1,917,009	\$2,308,709	\$2,512,343	8.8%	In-District Bus Runs; pursuant to statutory renewal as per contract
A 5540.403-04-0000	OTHER TRANSPORTATION	\$2,888,234	\$3,700,448	\$3,680,726	-0.5%	Special Education, non-publics, field trips, athletics, other runs
<b>Totals</b>		<b>\$4,805,243</b>	<b>\$6,009,157</b>	<b>\$6,193,069</b>	<b>3.1%</b>	<i>HS/MS to operate 22 buses &amp; 17 buses at FJC &amp; JAE for home-to-school transpo</i>



## *Creation of Capital Reserve Fund*

*MAY 16, 2023*

**Shall the Rocky Point Union Free School District, in the County of Suffolk, New York (the “District”) be authorized to establish a Capital Reserve Fund pursuant to Education Law §3651 to be known as the “Buildings and Facilities Capital Reserve Fund” (the “Fund”) with the purpose of such fund being to finance district-wide construction, renovation, replacement, alteration, improvement and equipping of school buildings, facilities, sites, grounds, athletic fields, recreation areas and real property; other infrastructure improvements and similar projects; district wide purchases, improvements and/or replacement of technology, security and telecommunications equipment, infrastructure and software, and associated expenses; property, vehicle and equipment acquisition, and the acquisition of original furnishings, equipment, machinery, apparatus and appurtenances, planning costs, site and incidental improvements and expenses in connection therewith; the ultimate amount of such fund shall be not to exceed Ten Million Dollars (\$10,000,000.00) plus interest earnings thereon; the probable term of such fund shall be ten (10) years; and the source of the funding to be fund balance at the end of each fiscal year, State Aid received as reimbursement for expenditures by the District in connection with the projects funded by the Fund and/or other legally available funds that may be placed into the Fund.**

### **Narrative**

*In an effort to reduce the tax impact associated with future necessary building maintenance and the subsequent incurrence of new long-term debt, Proposition 2 would call for the creation of a new capital reserve fund. While no funds have been allocated for the capital reserve fund in the 2023-2024 budget, the establishment of this fund will allow the district, when financial capacity exists and on an incremental basis, to set aside funds for future capital building maintenance, improvement projects and/or capital equipment purchases. As part of the terms of the reserve, the fund cannot exceed a total of \$10 million over the course of 10 years and no money can be expended from this fund without the prior approval of district voters. This fund will allow the district to continue to invest in school infrastructure as needed, preserving the value and integrity of the school buildings for the long term.*