

2023/2024

Budget Discussion

Rockville Centre UFSD

February 15, 2023



Presentation Agenda

- ▶ Budget Schedule
 - ▶ Budget Summary
 - ▶ Financial Health
 - ▶ Budget History
 - ▶ Budget Challenges for 2023/2024
 - ▶ Revenue Picture
 - ▶ Budget Highlights
 - ▶ Administrative Budget
 - ▶ Benefits Budget
 - ▶ Capital Budget
 - ▶ Capital Discussion for Future Projects
- 



Budget Schedule

- ▶ Oct/Nov/Dec Budget Input from Administrators
- ▶ January Review and Finalize Budget with Superintendent
- ▶ January 18 First Public Budget Presentation – General Environment
- ▶ February 15 Budget Discussion – Administration/Benefits/Capital
- ▶ March 9 Budget Discussion – Curriculum/PPS
- ▶ March 23 Budget Discussion – Music/Arts & PE/Athletics
- ▶ April 18 Preliminary Budget Hearing
- ▶ May 3 Formal Budget Hearing
- ▶ May 16 Annual Election & Budget Vote

Budget Summary

Where are we on the budget?

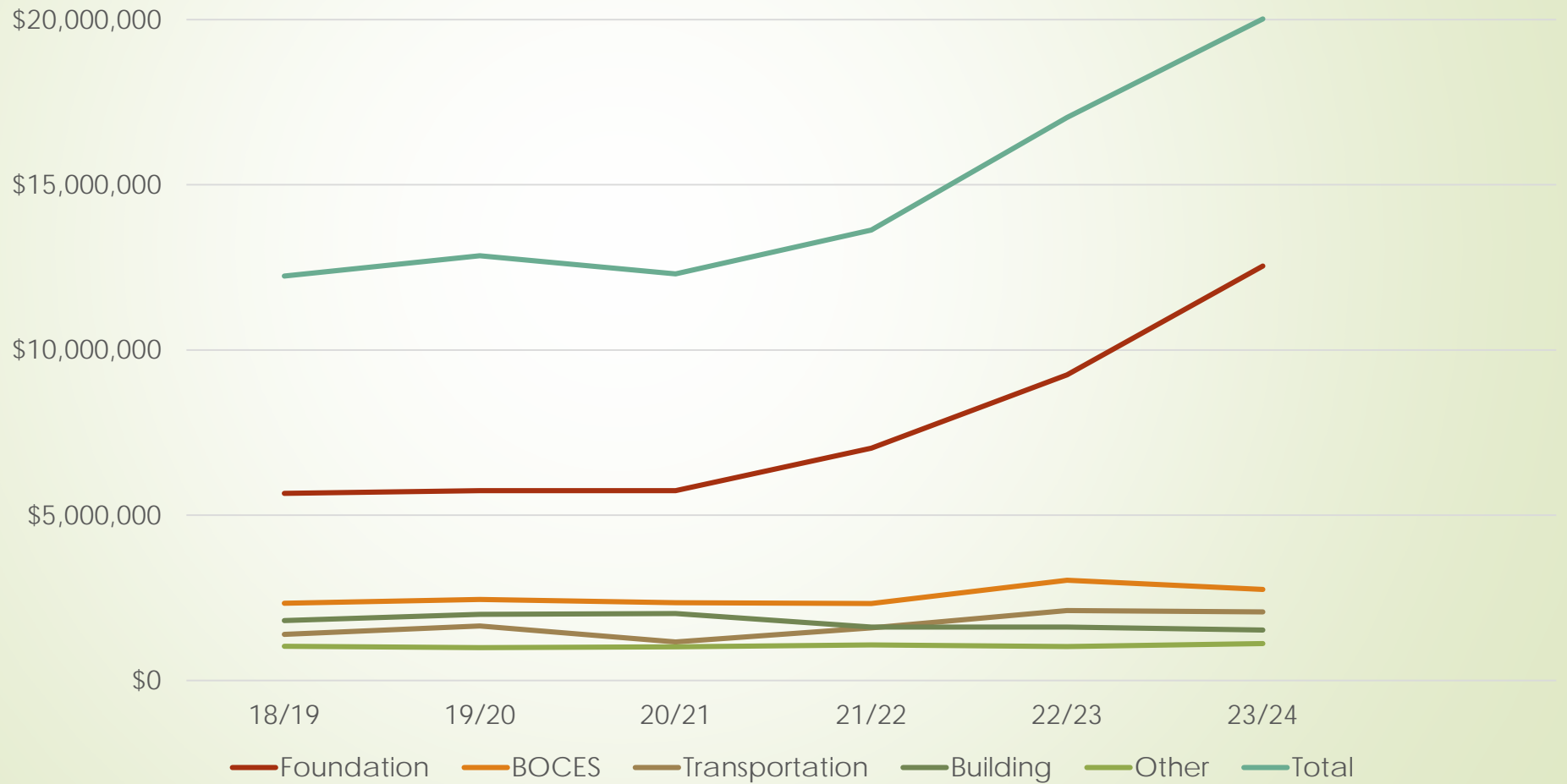
▶ Budget for 2023/2024	\$136,456,494	5.72%
▶ Includes additional Capital	\$ 2,500,000	1.93%
▶ Budget without added Capital	\$133,956,494	3.79%

How do we fund it?

▶ Tax Levy	\$103,880,000	1.99%	Under Cap of 2.21%
▶ State Aid	\$ 19,313,635	17.80%	Due to Foundation Aid
▶ Other Revenue	\$ 7,162,859	-0.58%	Interest Up/Tuitions Down
▶ Reserves			
▶ Applied Fund Balance	\$ 2,800,000		Applied Each Year
▶ ERS/TRS Reserves	\$ 800,000		Used to Offset Increases
▶ One Shot Undesignated FB	\$ 2,500,000		Use of increased FB
▶ Grand Total Funding	\$136,456,494		

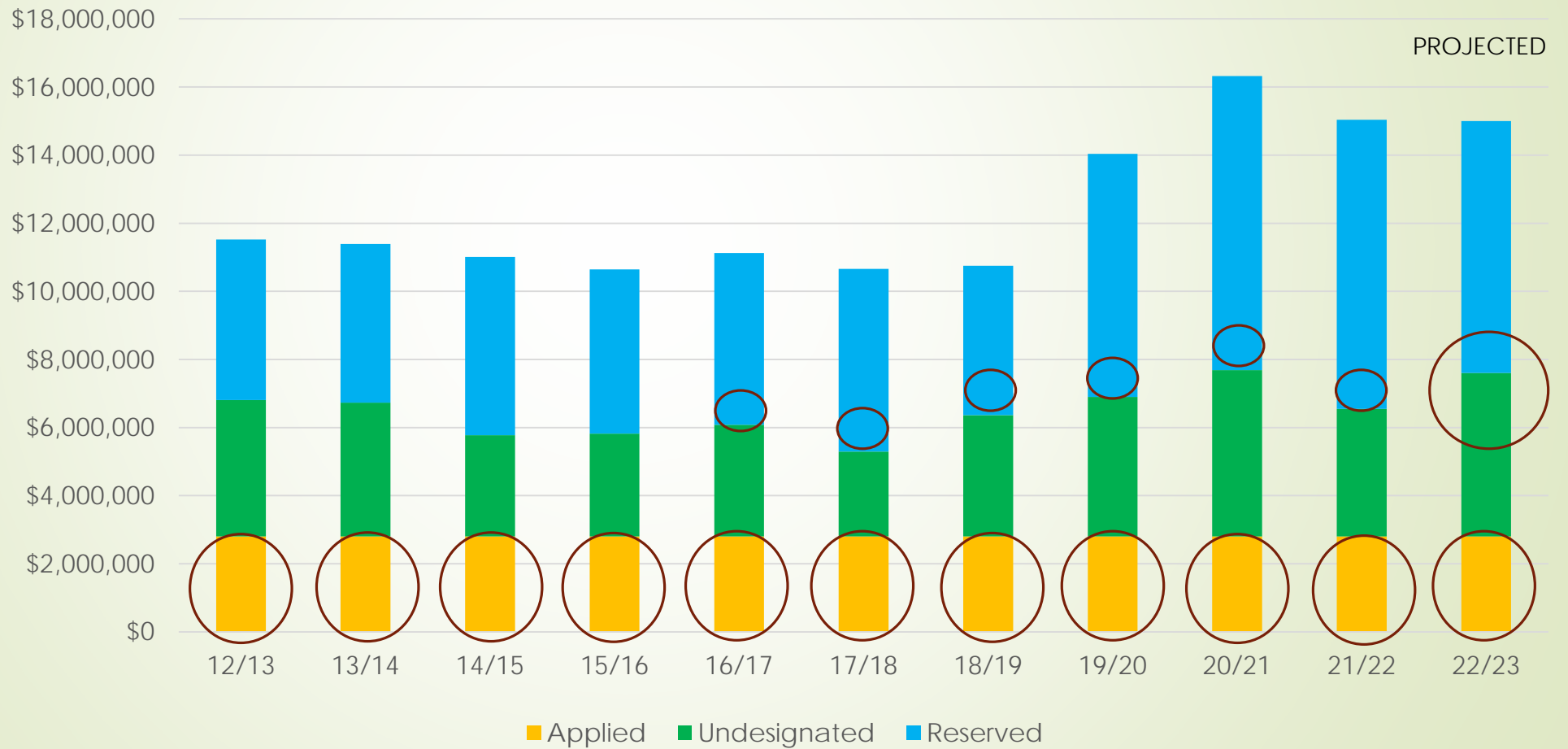
State Aid

State Aid History



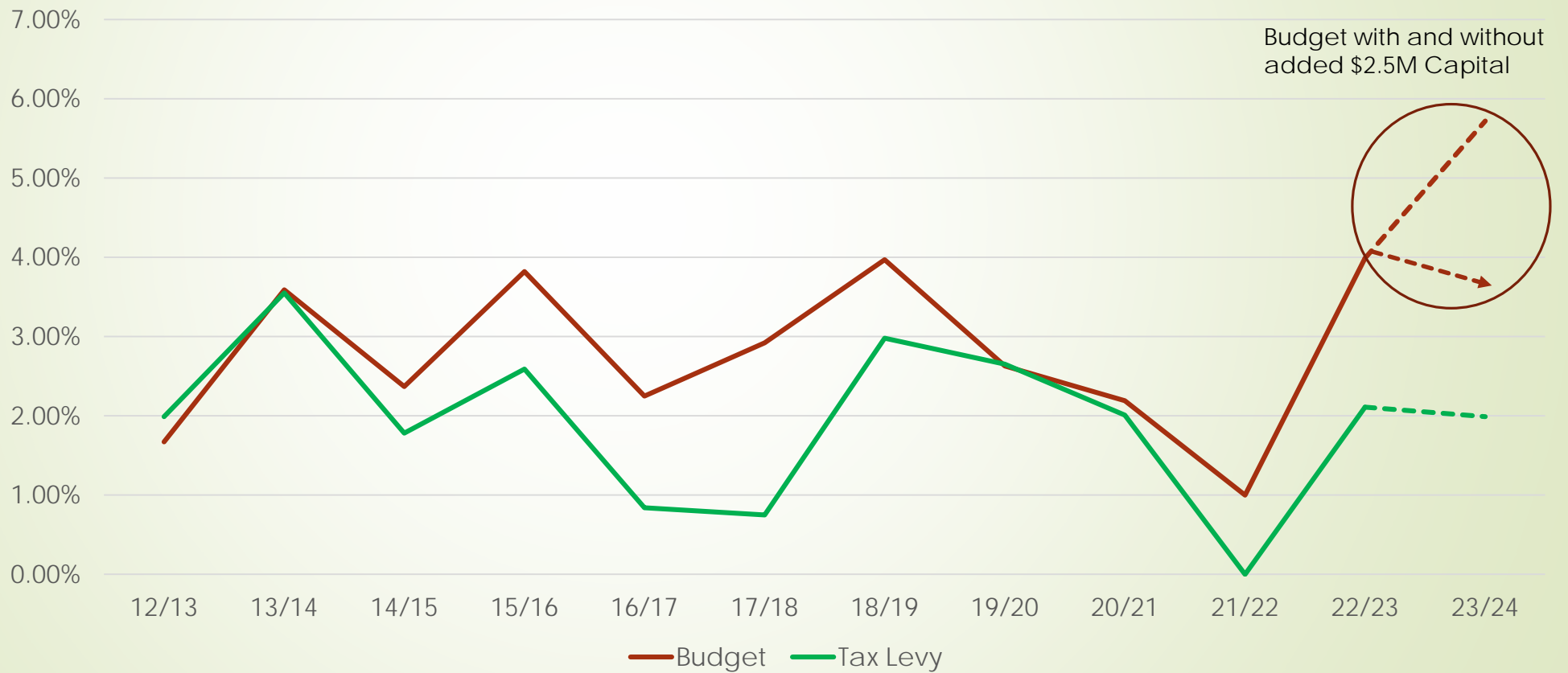
Financial Health

Annual Fund Balance



Budget History

Comparison of Budget vs Tax Levy Increases over last 10 Years






Budget Challenges for 23/24

- ▶ Health Insurance Premiums – 15% to 22% increases
- ▶ Transportation – Based on CPI – 6.3% for 22/23, ??? For 23/24
- ▶ Utility (Gas/Electric) rate increases/fluctuations
- ▶ Employer Contributions for NYSTRS – 0.5% increase is \$300,000
- ▶ Tax Anticipation Notes – higher interest rates
- ▶ Cybersecurity Protections
- ▶ Private/BOCES Special Education Placements
- ▶ Covid Funding Ends – ongoing support back into budget
 - ▶ Custodial, security, academic support, social worker
 - ▶ Before/after school support, Regents review



Revenue Picture


- ▶ State Aid – Foundation Aid to be fully funded
 - ▶ 3rd and final increase in Foundation Aid (up \$3.3M or 36%)
 - ▶ Other expense driven aids at lower reimbursement levels
 - ▶ Overall aid increase up \$3.0M or 17.5%
- ▶ Interest income is again significant - \$600,000 in budget, up from \$100,000
- ▶ Project Great Program is strong
- ▶ Non-Resident Tuitions are declining (Down from \$3.2 to \$2.3M)
- ▶ PILOT Payments still increasing
- ▶ Health Services billing – OOD students attending St Agnes



Budget Highlights

- ▶ General

- ▶ Rebuild budget every year based on needs, not just increasing from prior year
- ▶ All current programs rolled forward
- ▶ Cybersecurity protections added
- ▶ Move to Integrated Co-Teaching Model at Middle and High School
- ▶ Added emphasis Coding/Robotics K-12
- ▶ Other K-12 Programmatic modifications as presented by Superintendent
 - ▶ [https://www.rvcschools.org/UserFiles/Servers/Server_494023/File/BOE%20Presentations/2023-2024/2023-2024%20curriculum%20%20\(1\).pdf](https://www.rvcschools.org/UserFiles/Servers/Server_494023/File/BOE%20Presentations/2023-2024/2023-2024%20curriculum%20%20(1).pdf)



Budget Highlights

- ▶ Athletics

- ▶ New Sports Teams

- ▶ Boys JV Volleyball, Boys MS Volleyball, Boys MS Winter Track

- ▶ Girls MS Fall Cheerleading, Girls MS Winter Cheerleading, Girls MS Winter Track

- ▶ Upgrade Football/Lacrosse Basement Locker Room at SSHS

- ▶ Football equipment/supplies for increased participation at MS/HS

- ▶ Capital Work

- ▶ Replace Roofing at SSMS

- ▶ New Artificial Turf Field at SSMS



Administration Budget - \$13,299,361

- ▶ Board of Education, Budget Votes
- ▶ Superintendent Office
- ▶ Business Office, Auditing
- ▶ Legal Expenses
- ▶ Personnel
- ▶ Public Information
- ▶ Facilities, Buildings & Grounds, Maintenance, Security Staff
- ▶ Data Processing, Administrative Software, Printing & Mailing
- ▶ General Insurances – Liability, Auto, Umbrella, Student Accident
- ▶ BOCES Administrative Costs

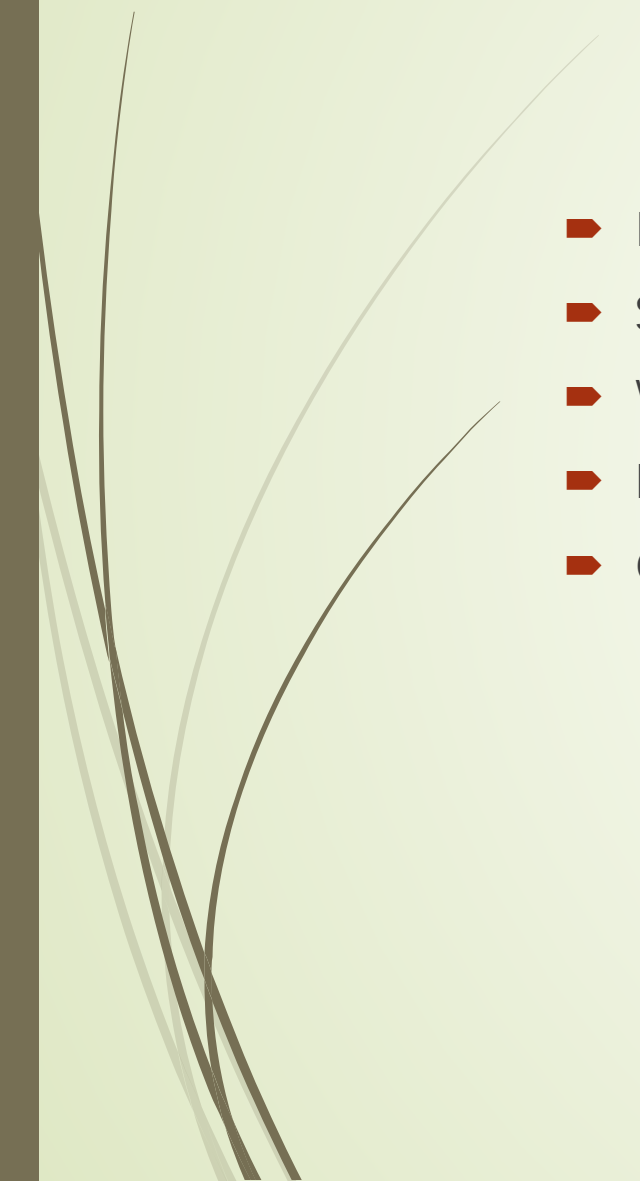


Administration Budget

- ▶ Significant Changes Include
 - ▶ Personnel Office Added Assistant to the Superintendent for Human Resources
 - ▶ Public Information increased \$15,000 for newly designed calendar
 - ▶ Facilities (60% of Administrative Budget)
 - ▶ Electric and Natural Gas Increases (15%-30%) of \$150,000
 - ▶ Maintenance Contracted Services up \$50,000
 - ▶ Maintenance supplies up \$65,000 for in-house projects
 - ▶ Security guard turnover, staffing
 - ▶ Data Processing
 - ▶ Printing charge through BOCES recoded here is \$125,000
 - ▶ Cybersecurity Upgrades of \$50,000
 - ▶ Insurance costs are up about \$60,000



Benefits Budget - \$31,226,300

- ▶ NYS Teachers and Employees Retirement System Contributions
 - ▶ Social Security/FICA Taxes
 - ▶ Workers Compensation and Unemployment Insurance
 - ▶ Health Insurance
 - ▶ Other Contractual Benefits (Life/Dental/Vision)
- 

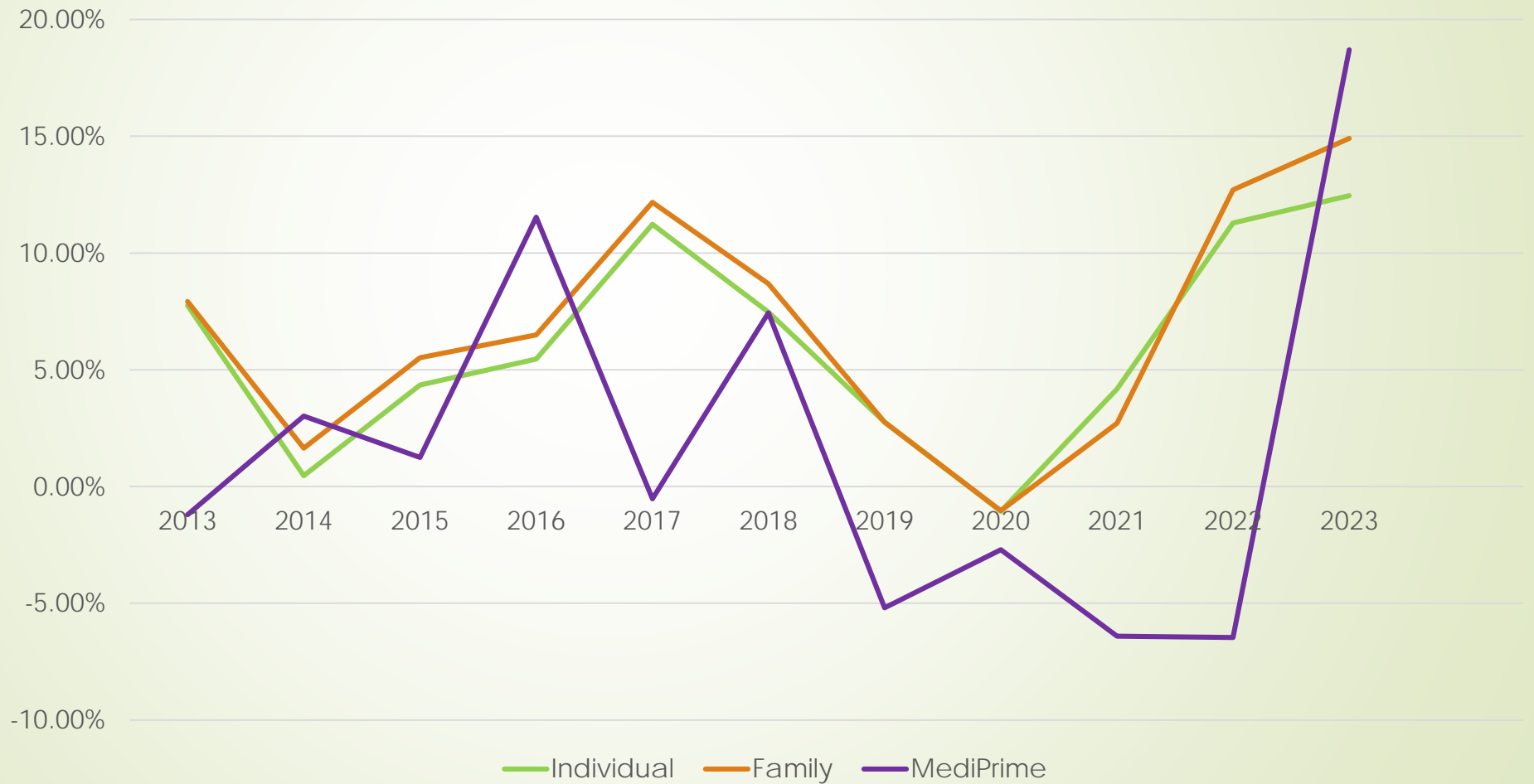


Benefits Budget

- Changes Include
 - No Change to ERS budget, TRS increases by \$200,000 due to increased Employer Contribution Rate
 - SS/FICA increases by \$100,000 with increased payroll
 - Health Insurance is up \$1,620,000 due to premium increases of 15% and 22%
 - Other contractual benefits up \$34,000 due to contractual provisions

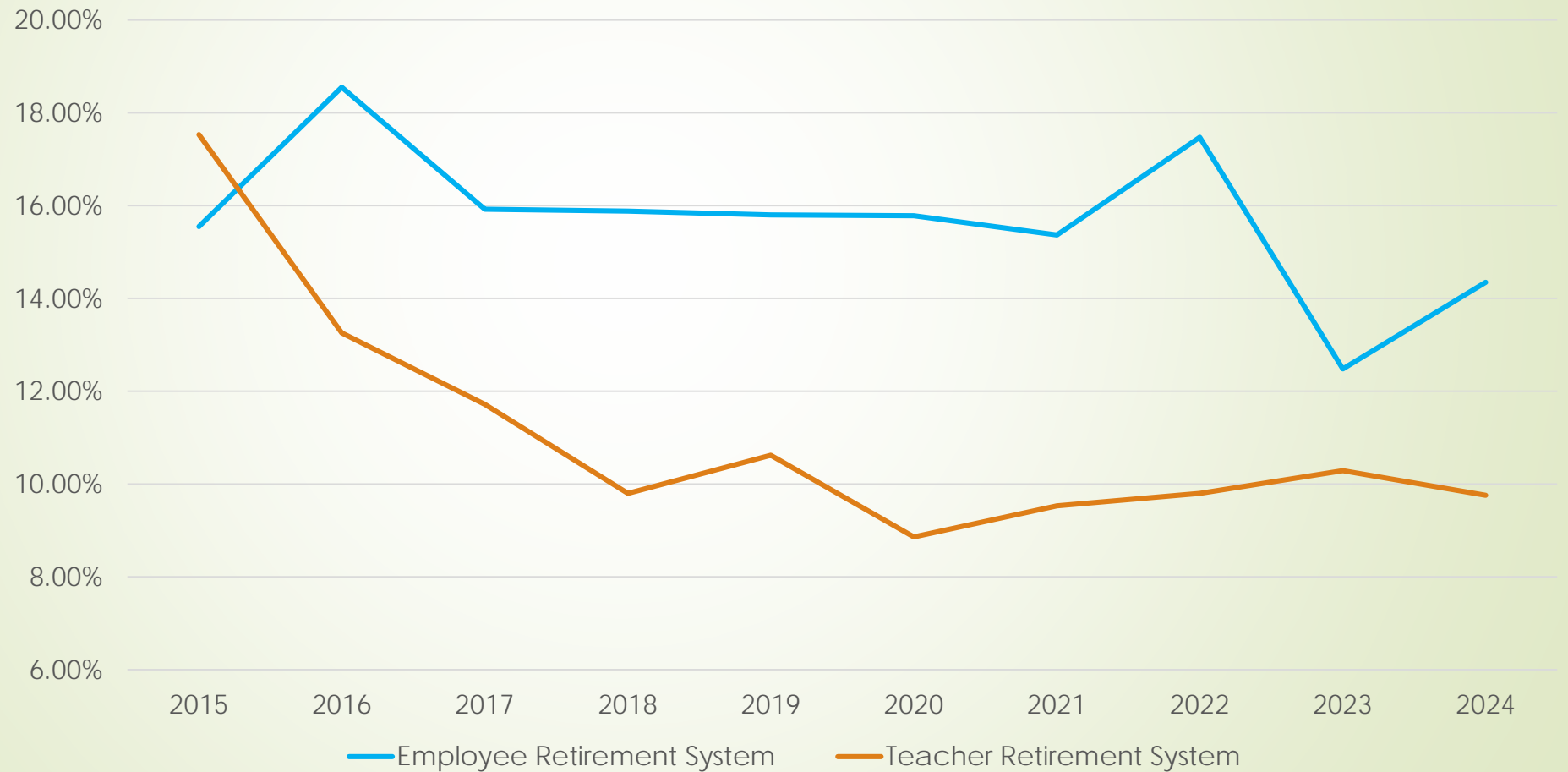
Health Insurance Rates

History of Premium Increases



Employer Contribution Rates

History of ERS/TRS Rates






Capital Budget - \$7,838,644

- ▶ Tax Anticipation Notes (TAN's)
- ▶ Lease/Purchase Agreements (Musical Instruments)
- ▶ Debt Service on Previous Bonds
- ▶ Transfer to Capital



Capital Budget

- ▶ Changes Include
 - ▶ TAN increase of \$130,000 due to rising interest costs
 - ▶ Lease/Purchases are up \$16,000 due to new leases
 - ▶ Debt Service is flat – coming off of 2 years of declining debt service
 - ▶ Transfer to Capital – Increasing by \$2,500,000 but using reserves to fund
 - ▶ Replacing the Middle School Roof
 - ▶ Installing an artificial turf field at the Middle School




Capital Budget

- ▶ Transfer to Capital Continued
 - ▶ Covert
 - ▶ Classroom Lighting upgrades (5 rooms) and gym
 - ▶ Sand/refinish classroom floors (5 rooms)
 - ▶ Hewitt
 - ▶ Continue with drop ceilings in 1st/2nd floor hallways (Hempstead Ave side)
 - ▶ Repair/Refinish classroom floors (5 rooms)
 - ▶ Window Shade/Screen replacements (as needed)
 - ▶ Riverside
 - ▶ Painting classrooms (Various)/gym
 - ▶ Additional basement/PDC upgrades – flooring/ceiling/lighting
 - ▶ Upgrade Exterior lighting
 - ▶ Epoxy floors in more bathrooms and walls in boys/girls bathrooms



Capital Budget

- ▶ Transfer to Capital Continued
 - ▶ Watson
 - ▶ Flooring and lighting replacements in 4th/5th grade wing
 - ▶ Additional Exterior Lighting by playground
 - ▶ New PA System
 - ▶ Repair Masonry on Clock Tower
 - ▶ Wilson
 - ▶ Renovate Main & Nurses Office old AC Units for upgrades
 - ▶ Classroom ceiling and lighting upgrades (6 rooms)
 - ▶ Renovation of Library Space
 - ▶ Sand/Refinish Classroom Floors
 - ▶ Upgrade Faculty Bathroom




Capital Budget

- ▶ Transfer to Capital Continued
 - ▶ SSMS
 - ▶ Add 3 bottle filling stations
 - ▶ Replace bathroom partitions in girls locker room
 - ▶ Ceiling and flooring repairs in various classrooms
 - ▶ Replace waste lines in room 115
 - ▶ SSHS
 - ▶ Sidewalk along student parking
 - ▶ Eliminate Skylight in Main Stairwell due to ongoing leaks
 - ▶ Painting offices in Main Office Wing, Furniture Replacements
 - ▶ Renovate Basement Locker Room/Add More Lockers
 - ▶ Various Classroom/Office Ceiling Repairs
 - ▶ Various Student/Staff Bathroom Upgrades, epoxy flooring
 - ▶ Administration
 - ▶ Epoxy Bathroom floors



Capital Budget – Prior Year

- ▶ Projects remaining from 22/23 Capital Budget
 - ▶ Elevator repairs at both MS/HS
 - ▶ Repainting HS Track
- ▶ Completed 22/23 Capital Projects
 - ▶ Covert
 - ▶ New hallway and classroom lighting
 - ▶ Floor replacements in 4 classrooms
 - ▶ Auditorium Projector
 - ▶ Hewitt
 - ▶ New Primary Playground (Grant funded)
 - ▶ Floor replacements in 3 classrooms
 - ▶ Classroom ceiling installations (5)
 - ▶ Drop ceilings installed in hallways, painted gym ceiling
 - ▶ Auditorium Projector




Capital Budget

- ▶ Completed 22/23 Capital Projects (Continued)
 - ▶ Riverside
 - ▶ Renovation of faculty room and some other basement areas
 - ▶ Updated classroom bathrooms
 - ▶ Epoxy flooring in 5 bathrooms
 - ▶ Powerwashed exterior spots, painted front pillars
 - ▶ Watson
 - ▶ Improved courtyard lighting
 - ▶ Repaired walkway in front and along alley
 - ▶ Added interactive camera for Project Great
 - ▶ Wilson
 - ▶ Playground Replacement/turf over blacktop play area
 - ▶ Auditorium Projector
 - ▶ Bathroom floor replacements



Capital Projects

- ▶ Completed 22/23 Capital Projects (Continued)
 - ▶ SSMS
 - ▶ Asphalt replacements in all parking areas
 - ▶ Handicapped Access at Main Entrance (Grant funded)
 - ▶ Replaced Auditorium Ceiling/Music Room Ceilings
 - ▶ SSHS
 - ▶ Handicapped Access at Main Entrance (Grant funded)
 - ▶ Moved network servers out of basement to first floor space



Capital Discussion for the Future Possible Bond

- ▶ Space
 - ▶ Space is an ongoing concern in all buildings, especially elementary
 - ▶ No separate lunchrooms
 - ▶ Academic support in hallways and very small spaces
 - ▶ Enrollments have at times squeezed spaces
- ▶ Pre-K Program
 - ▶ Not enough space in current buildings
 - ▶ Currently not a unified Pre-K program – Local programs and JCC
 - ▶ State and Federal funding available now up to \$1.15M but only utilizing about \$400,000 due to strings attached to requirements



Capital Discussion for a Future Possible Bond

- ▶ HVAC Upgrades around District
 - ▶ Replace Covert's gym/Auditorium AC system
 - ▶ Add AC to High School gym for events/testing/budget vote
 - ▶ Building Management Programs all need updates
- ▶ Fire alarm system upgrades
- ▶ Sitework - walkways, parking lots
- ▶ Athletic Facilities Upgrades
 - ▶ Space issues again fields and gyms available for use
 - ▶ Practice Space for Red & Blue
 - ▶ Turf and track maintenance and repair
- ▶ Roof Replacements