

Rockville Centre Union Free School District



EXPLANATION OF THE 2023/2024 BUDGET

BOARD OF EDUCATION

Kelly Barry	President
Dr. Donna Downing	Vice President
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May 2023
Matthew Gaven
Superintendent of Schools

Robert A. Bartels
Assistant
Superintendent

Jeanne Love
Assistant
Superintendent

Dr. Nicole Moriarty
Assistant
Superintendent

Preliminary Budget Hearing

April 18 , 2023
7:30 PM

Public Hearing

May 3, 2023
7:30 PM

Annual Election and Budget Vote

Absentee Ballots Must Be

Received by 5:00 PM
May 16, 2023

INTRODUCTION

This document was developed as part of our continuing effort to keep the members of the Rockville Centre Union Free School District's educational community informed about the School District. We have prepared this document in order to provide the public with an overview and explanation of the budget in a line-by-line format. If used as a reference, the information contained herein will help you to understand the many facets of the budget. You are invited to call the "Budget Hotline" at 255-8927 with any additional questions you may have.

Format

The format for the budget of the Rockville Centre Union Free School District follows that which is prescribed by the Office of the State Comptroller as detailed within the Uniform System of Accounts for School Districts. The format parallels that which is required for submission of the approved budget to the New York State Education Department, and is consistent with the requirements of the District's annual financial report.

As submitted to the State Education Department, the Budget must indicate gross cost estimates. That is, anticipated receipts cannot be applied to estimated expenses in order to arrive at estimated net costs. For example: part of the cost of providing transportation will be offset by State Aid, but the District is required to establish a line item which is sufficient to provide for the gross expense of transportation. The estimated offsetting receipts or State Aid must be shown on the receipts side of the budget.

Thus, the budget document consists of two discrete components. The expenditure side shows the estimated gross costs, and the revenue side shows the estimated receipts. Anticipated receipts must be sufficient to fund the estimated expenditures.

Structure of the Expenditure Side

The School District Budget is divided into five (5) major categories of expense coded by a single digit: 1, 2, 5, 8, and 9.

- (1) GENERAL SUPPORT**
- (2) INSTRUCTION**
- (5) PUPIL TRANSPORTATION**
- (8) COMMUNITY SERVICES**
- (9) UNDISTRIBUTED EXPENSES**

Within each of these five (5) categories, there is provision for assembling the set of discrete but related accounts of which the major category is comprised. For example: Among the budget codes which are classified as part of the GENERAL SUPPORT category of expenses (Category 1) are the following major functions coded by a two-digit number beginning with "1":

- (10) Board of Education**
- (12) Central Administration**
- (13) Finance**

(14) Staff
(16) Central Services
(19) Special Items

The six (6) major functions recorded under GENERAL SUPPORT are specified within the Uniform System of Accounts and are reported by all public-school districts in New York State. Within each of the major functional units, the accounting system provides for further differentiation, with a consequently higher level of specificity. For example: Under the broad functional unit called "Board of Education" there are three (3) specific functions coded by a four-digit number beginning with "10":

(1010) Board of Education
(1040) District Clerk
(1060) District Meetings

Each of these three items is considered to be integral to the broad function of the Board of Education, which in turn, is considered to be one of six major expenditure areas arrayed under GENERAL SUPPORT. Each of the other four (4) major categories is similarly subdivided. For example, some of the major functional units under the category of instruction are:

(2010) Curriculum Development
(2020) Supervision and Improvement of Instruction
(2110) Instruction in Regular Schools
(2330) Instruction in Special Schools

Within each functional unit, the budgetary accounting system provides for the recording of specific objects of expense such as: salaries, equipment, supplies and payments to the Board of Cooperative Educational Services (B.O.C.E.S.) and others. Multiple objects of expense can and do occur within most of the functional units. For example: The Board of Education uses supplies and the District Clerk uses supplies. The account 1010.500 identifies appropriations for Board of Education supplies; the account 1040.500 identifies appropriations for District Clerk supplies. The object code "500" identifies the expense as a supply item while 1010 and 1040 represent the functions of the Board of Education and the District Clerk respectively.

In addition to function and object codes, the accounts are further identified when possible by location and grouped by program. For example, the expenditures attributed to Covert School are coded under location "01" while Hewitt School is location "02." Art instruction is coded under program "0001" and music instruction is coded under program "0025." Therefore, supplies for art instruction at Covert School would be budgeted under 2110.500.01.0001 while supplies for music instruction at Hewitt School would be budgeted under 2110.500.02.0025. Appended to this report is a complete list of the function, object, location and program codes we use in our budget document.

Category 1: General Support

Board of Education - Included within this series of accounts are appropriations to provide for approved travel and conference expense, subscriptions, the purchase of law

books, membership of our school district in appropriate county and statewide associations, and other contractual expenses incurred by the Board of Education.

District Clerk - Provision is made within this functional unit for the salary and supplies needed to provide the services of the District Clerk.

District Meetings - The expense of holding the annual budget vote and election of trustees is provided for in this group of accounts. Included within the estimate is the provision for: rental and delivery of the voting machines, the cost of legal advertising, printing of the ballots, payment for election personnel and the expense of supplies.

Chief School Administrator - Provision is made within this group of accounts for the salary of the Superintendent and the support staff assigned to his office. Also included is the appropriation for travel and conference expense, professional organization membership, and subscriptions and supplies for the office of the Superintendent of Schools.

Business Administration - This group of accounts identifies the appropriations for the operation of the business office. Identified herein are the estimated expenses for part of the salary of the Assistant Superintendent and clerical personnel who perform purchasing, accounts payable, data processing, payroll, administration of the District's health, dental, workmen's compensation and liability insurance programs, and switchboard operator. Estimates for the cost for substitute clerical help (to cover for illness, vacations and for part-time clerical help during peak periods) and summer help to handle private and parochial school textbooks is also recorded in this group. Appropriations for the replacement of office equipment are reported within these accounts.

Auditing Services - State law requires:

- an independent audit be performed annually by an external auditor
- an internal auditor reviews financial statements, policy, procedures and controls annually
- a claims auditor review each and every payment for authorization and documentation.

Funds for this service are recorded under this function.

District Treasurer and Fiscal Services - Funds for the salary of the District Treasurer are provided within these accounts along with the expense for handling the payment of District bonds.

Legal Services - The annual retainer for the School Board Attorney is included in this function. Contingency expenses for extra legal services relative to court appearances, arbitrations, approving opinions of Bond Counsel, etc., based on past and current experience are recorded here.

Personnel - Provision is made within this group of accounts for part of the salary of the Assistant Superintendent together with the cost of clerical and secretarial service. Additional expenses provided for are those related to: professional certification, civil

service certification, advertising and brochures, expenses relative to recruitment, conference attendance, supplies and subscriptions for the personnel office. Contingent provision is also made for the necessary replacement of obsolete equipment.

Records Management – Included in the category are costs related to districtwide records management as required by the New York State Education Department.

Public Information Services - Included here are the funds necessary for the production of communications and publications of the Board of Education. Provision is also made for the purchase of supplies for public relations.

Operation and Maintenance of Plant - These functional units contain the salary of a Director of Buildings and Grounds, the clerical assistant in the buildings and grounds office and custodial/maintenance/security personnel who perform as: custodians, carpenters, plumbers, electricians, painters, grounds persons and security persons. Provision has also been made for necessary overtime. During the past year, overtime expenses were incurred for the following: substitutes for sick leave coverage, response to vandalism, emergencies and security, snow removal, costs related to the use of school or facilities by outside groups, athletic and co-curricular activities, supplemental cleaning, Board deliveries and Board meetings. Under equipment, provision has been made to replace floor scrubbers, vacuums and other essential building cleaning equipment. Provision has been made for garbage removal, exterminating services, fire extinguishing system, dust mop service and other required services.

Included under the general function "Operation of Plant" is a set of object codes for the purchase of utilities. This group of accounts identifies expenditures for fuel oil, gas, electricity, water and telephone.

Central Printing - All costs of copying and printing throughout the district are included in this code.

Central Data Processing – Included in this category are costs related to technology for administrative purposes.

Insurance - Combined with efforts to reduce losses, the District is making a concerted effort to continue to reduce liability costs including an active Safety Committee.

BOCES Administrative Charge - All districts must pay a share of the BOCES Administrative costs and this represents our contribution. A portion of this amount is returned to the District in the form of BOCES State Aid.

Category 2: Instruction

Curriculum Development and Supervision – This code makes provision for part of the salary of the Assistant Superintendent, Building Administrators and for the clerical positions which directly support curriculum. Funds are also provided for the replacement of equipment in these offices as well as for supplies and conference expenses. Provision is also made here for the stipends paid to Academic Facilitators. The role of the

Academic Facilitator is to serve as a liaison between administration and faculty and parents. They also coordinate and facilitate the process of improving instruction, developing curriculum and enhancing communication with faculty members.

Supervision of Special Schools – This category consists of salaries for the Directors of Community Education and Summer School.

Research, Planning, Evaluation, and In-Service Training – This code includes provision for workshops for curriculum revision and for the expense of consultants who are brought in to assist in curriculum work, and the expense of continually updating the skills of our staff. It includes provision for part of the salary of the Assistant Superintendent.

Instruction – Code 2110 shows the salaries for all classroom teachers. Salaries have been provided in accordance with requirements of the contract with the Rockville Centre Teachers' Association. When teachers are out because of illness, etc., it is necessary to provide substitute teachers and provision for these costs are also made in this code. In accordance with the Uniform System of Accounts provided to us by the NYS Comptroller, this function also includes funds for the salaries of Teacher Aides who are used to assist teachers in classrooms, laboratories, and other facilities. This code includes Teacher Assistants who provide direct instruction to children under the supervision of a teacher. Funds for the replacement of worn out or obsolete instructional equipment as well as for the purchase of equipment, are allocated to each school on a needs basis. Included within identified accounts are appropriations for such things as repairs of equipment, service contracts, postage, film rental, etc. The provision for supplies and textbooks is based on a per pupil allocation. Textbooks are also provided for private and parochial schools as required by State Law.

Programs for the Handicapped – Provision is made for professional staff, teacher assistants and teacher aides, who assist the teachers in the special education area. Because of State requirements, the District provides for costs related to the work of the Committee on Special Education. We also provide for special hourly aide time as needed to work with individual students. When the District does not offer special programs for students who require specialized service, we are required to seek that service in a private or other public school, or to utilize classes of the Board of Cooperative Educational Services.

Occupational Education – This category covers the cost of sending students to a BOCES occupational education program. State regulation requires the District provide this opportunity for high school students. Costs of sending students to BOCES Cultural Arts are also included in this category.

Instruction in Special Schools – Provision is made under this group of account codes for the costs associated with Project Great, Community Education, and our Summer Program.

Library Media Services - This category covers the cost of the library in each school. Included are the cost of staff and the purchase of furniture and equipment. Library books, subscriptions, audio visual materials and other supplies are provided for on a per-pupil

basis.

Educational Television – Costs related to District television studios are charged to this category.

Computer Assisted Instruction – Included in this category are costs related to technology for instruction.

Attendance - Provision is made for the salary of personnel in the attendance offices at the Middle and High School.

Guidance – Included within this group of accounts is the provision for the salaries of the Guidance Counselors and the clerical positions in the Guidance offices. Provision is also made for the replacement of equipment in these offices and for supplies and other expense.

Health Services - Included here are the salaries for registered nurses, one (1) school nurse teacher and Occupational Therapists who service all of the District schools and St. Agnes. Provision is also made for payment to the school physician as well as for the costs of health supplies and physical examinations. As required by State Law, we also make provision to provide health services for resident students who attend private and parochial schools in other districts.

Psychological Services - Included here is the provision for the school psychologists and clerical staff. Provision is also made for the special psychological and psychiatric consultation including special testing as required.

Social Work Services - Included here is the provision for our social workers. One of these positions is partially funded in part by the Nassau County Drug and Alcohol Abuse Prevention Program.

Co-curricular Activities - Included here is provision for the salaries of various clubs and other activities such as the yearbook, student newspaper, etc. Provision is also made for the clerical support required for handling the extra-curricular accounts, bookkeeping, etc.

Interscholastic Athletics - Provision is made for the salaries of the coaches of the interscholastic athletic program and the salary of a secretary in the office of the Athletic Director. Provision is also made for the purchase of supplies and equipment for the various activities as well as for the cost of reconditioning, supervision, and the cost for officiating.

Category 3: Transportation

District - This code includes the salaries of the Transportation Director and clerical staff which is necessary to assist with the handling of parents' requests, complaints, liaison with contractors, preparation of state reports and other related tasks such as computerized routing.

Contract - Provision is made here for the payment to bus contractors for the service indicated within the detail section of the budget. State Law mandates us to provide transportation to and from school for all children in grades K-8 who live 2 miles or more from the school they attend and for all students in grades 9-12 who live 3 miles or more from school. If the residents approve of the additional cost, a district may provide transportation within smaller boundaries. At present we provide transportation and receive State Aid to partially offset the expense of providing transportation services to children in grades K-6 who live outside a .8-mile radius and in grades 7-12 who live outside a 1.3-mile radius. In addition, State Law provides that we must offer transportation for all students who attend private and parochial schools outside of the district, which are located no more than 15 miles from the home of the student.

Public - From time to time, it is more efficient to use public carriers (such as LIRR and NICE) to transport children. These expenses are budgeted under this function.

BOCES Transportation – This code includes payment to Nassau BOCES for transportation of our students to BOCES run programs.

Categories 4: Community Services

These categories consist of funds for Community Services; Compact for Learning, Youth Programs, and Census. Costs associated with use of School District Buildings and Grounds are assigned to these codes.

Category 5: Undistributed Expenses

New York State Employees' Retirement System - Based on a percentage of the current payroll for eligible employee's payable in the next fiscal year. The percentage established by ERS for 2023/2024 school year is 14.9% of 2023/2024 payroll.

New York State Teachers' Retirement System – Based on a percentage of the current payroll for eligible employees payable in the next fiscal year. The percentage established by TRS for 2023/2024 school year is 9.76 % of the 2023/2024 payroll.

Social Security – 6.2% of payroll up to maximum salary of \$160,200 plus 1.45% of total payroll for Medicare.

New York State Unemployment Insurance – The School District is part of a self-insurance reciprocal.

Workers' Compensation, Dental Insurance, Life Insurance and Disability Insurance-
These costs are provided as required by law or contract.

Health Insurance - The District belongs to the Empire Health Plan and it is anticipated that the premiums will rise during the next school year.

Union Welfare Benefits - The costs are provided as required by contract.

Tax Anticipation Notes - In addition to interest and principal on bonds, the District also pays interest on TAN borrowing. Borrowing is necessary because tax receipts and State Aid payments lag behind the need for cash to meet payroll and other expenses. This borrowing usually takes place in late summer or early fall. Because of the District's cash flow, there are times when surplus cash will be available for investment. Under State Law, the District is able to earn interest on these idle funds by investing in Savings Accounts, Certificates of Deposit or Treasury Bills. These estimated interest earnings have been included under estimated receipts.

Transfers to Other Funds – This category includes appropriations for capital fund, school lunch fund, special aid fund, and debt service fund. Appropriations are provided here for retirement of bonds and the interest on outstanding bonds in accordance with the Bond Schedule. Also provided here are capital improvement projects to maintain and improve our facilities, which do not require us to incur bonded indebtedness.

Other New York State Requirements

We are once again providing in accordance with Chapter 474 of the Laws of 1996 the salaries of administrators earning \$162,000 per year or more and the salaries and benefits of the Superintendent and Assistant Superintendents. This disclosure is appended along with the School Report Cards which were issued in April 2023 and the "Fiscal Accountability Supplement" and the "Information about Pupils with Disabilities", all of which are documents prepared on our behalf by the New York State Education Department. In addition, we are appending as required by Chapter 436 of the Laws of 1997 a "three-part Budget" which separates the 2022/2023 and the 2023/2024 budgets as well as the 2023/2024 contingent budget into 3 components: Administrative, Program, and Capital.

Line-by-Line Budget

There are 4 columns on the attached line-by-line budget for each account code. The two budget columns display the appropriations in each account code for the current fiscal year as well as next year. Next year's budget is described as "New Budget" since the total in this column is, in fact, the item on which the voters are asked to cast their ballot.

Compensation Disclosures Required by Chapter 474 for the 2023/2024 School Year

Sections 111 and 112 of Chapter 474 of the Laws of 1996 amend Sections 1608 and 1716 of the Education Law to require public disclosure of the compensation proposed for certain administrative staff.

Listed below are the budgeted salaries and benefits and other in-kind forms of remuneration for the Superintendent and Assistant Superintendents for 2023/24. For all other administrators whose salaries will be equal to or more than \$162,000, the law requires that we list only their base salary.

SALARY - the wages budgeted on an annual basis for the position.

*Superintendent	\$ 280,000
*Assistant Superintendent for Business/Personnel	\$ 258,095
*Assistant Superintendent for Curriculum	\$ 205,000
*Assistant Superintendent for PPS and Special Education	\$ 204,500
*Assistant to the Superintendent for Personnel	\$ 218,000

FRINGE BENEFITS – Allowances and services provided by employers as compensation in addition to regular salaries and wages. The cost of fringe benefits includes employer contributions for social

security, employee life, health, unemployment and worker's compensation insurance, pension plan costs and other similar benefits allowable under established written policies.

Superintendent	\$	82,255
Assistant Superintendent for Business/Personnel	\$	78,970
Assistant Superintendent for Curriculum	\$	71,005
Assistant Superintendent for PPS and Special Education	\$	70,930
Assistant to the Superintendent for Personnel	\$	72,955

Listed below are the administrative titles and the budgeted salaries for 2023/2024 associated with each that are required to be listed according to Chapter 474 of the Laws of 1996:

Principal	\$	175,000	Asst. Principal	\$	170,369
Principal	\$	188,562	Assistant Principal	\$	167,012
Principal	\$	220,062	Assistant Principal	\$	160,495
Principal	\$	207,542	Assistant Principal	\$	173,793
Principal	\$	186,695	Director	\$	210,910
Principal	\$	227,830	Director	\$	188,166
Principal	\$	183,016	Director	\$	168,682
Asst. Principal	\$	157,333	Director	\$	184,592
Asst. Principal	\$	179,059			

*** 2022/2023 salary. Salary not determined for 2023/2024 as of May 1, 2023.**