

Part A - District-Level Information

School District Name	Roslyn
BEDS Code	280403
School Year	2022-23

I) Contact Information

Contact First & Last Name	Susan Warren	Mailing Address	
Title of Contact	Asst. Superintendent of Business & Operati	Street Address Line 1	300 Harbor Hill Road
Email Address	swarren@roslynschools.org	Street Address Line 2	
Phone Number	5168015030	City	Roslyn
		Zip Code	11576

II) Total Amount of District Spending Allocated to Individual Schools

	Funding Source				
	Total Spending	State/Local	Federal		
A) Total Major Operating Funds Spending					
General Fund Total Expenditures & Transfers	\$122,145,193	\$122,145,193	\$0		
Special Aid Fund Total Expenditures & Transfers	\$2,670,802	\$0	\$2,670,802		
School Food Services Fund Total Expenditures & Transfers	\$1,430,992	\$1,430,992	\$0		
Debt Service Fund Total Expenditures & Transfers	\$0	\$0	\$0		
Total Major Operating Funds Spending	\$126,246,987	\$123,576,185	\$2,670,802		
B) Exclusions for Non-Instructional Costs					
Interfund Transfers	\$2,850,000	\$2,850,000	\$0		
Debt Service	\$3,063,326	\$3,063,326	\$0		
School Food Services Fund	\$1,430,992	\$1,430,992	\$0		
Community Services	\$0	\$0	\$0		
Adult/Continuing Education	\$0	\$0	\$0		
Transportation	\$5,489,509	\$5,489,509	\$0		
Employee Benefits Allocated to Above Purposes (see IV below)	\$1,535,732	\$1,535,732	\$0		
Total Non-Instructional Cost Exclusions	\$14,369,559	\$14,369,559	\$0		
C) Exclusions for Tuition/Payments to Non-District Schools					
			Total Pupils	Per Pupil	
Charter School Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Charter Schools	\$0	\$0	\$0	0	\$0.00
Other School Districts (Excl. Special Act Districts)	\$0	\$0	\$0	0	\$0.00
Prekindergarten Community-Based Organizations	\$0	\$0	\$0	0	\$0.00
BOCES Instructional Programs (Full-time Only)	\$875,837	\$875,462	\$375	8	\$109,479.63
SWD School Age-School Year Tuition	\$1,568,904	\$1,568,904	\$0	25	\$62,756.16
SWD Early Intervention Program Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Preschool Education (\$4410) Tuition	\$0	\$0	\$0	0	\$0.00
SWD - Summer Education (\$4408) Tuition	\$0	\$0	\$0	0	\$0.00
State-Supported Schools for the Blind & Deaf (\$4201) Tuition	\$0	\$0	\$0	0	\$0.00
Services Provided to Nonpublic Schools	\$372,880	\$332,880	\$40,000	200	\$1,864.40
Other Expenses for Pupils in Non-Traditional Settings	\$0	\$0	\$0	0	\$0.00
Employee Benefits Allocated to Above Purposes (see IV below)	\$0	\$0	\$0		
Total Tuition/Payments to Non-District Schools Exclusions	\$2,817,621	\$2,777,246	\$40,375		
Total Exclusions	\$17,187,180	\$17,146,805	\$40,375		
D) Projected 2022-23 Enrollment					
Total District K-12 Enrollment	3,229				
Total District Pre-K Enrollment	13				
Total Preschool Special Education Enrollment	0				
Total District Enrollment	3,242				
Total Funding Allocated to Individual Schools	\$109,059,807	\$106,429,380	\$2,630,427		
Total Allocated Funding per Pupil	\$33,639.67	\$32,828.31	\$811.36		

III) Central District Costs Included in School Allocations

	Funding Source			Total Staff (FTE Basis)	Total FTE Spending
	Total Spending	State/Local	Federal		
A) General Support Costs					
Board of Education	\$172,560	\$172,560	\$0	1.0	\$172,560.00
Central Personnel	\$2,760,768	\$2,760,768	\$0	16.4	\$168,339.51
Operation and Maintenance of Plant	\$9,925,003	\$9,825,983	\$99,020	54.0	\$183,796.35
Other Central Services	\$3,906,131	\$3,906,131	\$0	5.0	\$781,226.20
Employee Benefits for General Support Staff (see IV below)	\$3,497,717	\$3,497,717	\$0		
Total General Support Costs	\$20,262,179	\$20,163,159	\$99,020	76.4	
Total General Support Costs per Pupil	\$6,249.90	\$6,219.36	\$30.54		
B) District Academic Support Costs					
Curriculum Development & Supervision	\$747,526	\$747,526	\$0	3.0	\$249,175.33
Research, Planning & Evaluation	\$101,000	\$101,000	\$0	0.0	\$0.00
In-Service Training	\$95,500	\$95,500	\$0	0.0	\$0.00
Committee on Special Education/Preschool Special Education	\$0	\$0	\$0	0.0	\$0.00
Summer Programming and Services	\$0	\$0	\$0	0.0	\$0.00
Other Districtwide Staff	\$0	\$0	\$0	0.0	\$0.00
Employee Benefits for District Academic Support Staff (see IV below)	\$208,074	\$208,074	\$0		
Total District Academic Support Costs	\$1,152,100	\$1,152,100	\$0	3.0	
Total District Academic Support Costs per Pupil	\$355.37	\$355.37	\$0.00		
C) Other Post-Employment Benefits (OPEB)					
	\$6,100,015	\$6,100,015	\$0		
Total OPEB per Pupil	\$1,881.56	\$1,881.56	\$0.00		
Total Central District Costs Included in School Allocations	\$27,514,294	\$27,415,274	\$99,020		
Total Central District Costs per Pupil	\$8,486.83	\$8,456.28	\$30.54		
Total Funding Allocated to Individual Schools excl. Central Costs	\$81,545,513	\$79,014,106	\$2,531,407		
Total Allocated Funding per Pupil	\$25,152.84				

IV) District Average Fringe Rate for Allocation of Employee Benefits

Total Employee Benefits in General Fund & Special Aid Fund	\$33,203,436
Other Post-Employment Benefits	\$6,100,015
Total Employee Benefits for Active Employees	\$27,103,421
Total Personal Service in General Fund & Special Aid Fund	\$64,431,767
District Average Fringe Rate	42.065307630008%

Part B - Basic School-Level Information

BFIS Code	School Name	Local School Code	School Type	Grade Span		School Status				Projected Enrollment & Demographics						Projected Staffing (FTE Basis)									
				Lowest Grade	Highest Grade	Does this school serve its full planned grade span? (Y/N)	If no, in this school opening this school year? (Y/N)	Is the school scheduled to close? (Y/N)	If so, what year?	K-12 Enrollment	Pre-K Enrollment	Preschool Special Ed Enrollment	K-12 TRPL Count	K-12 ELL Count	K-12 SWD Count	Classroom Teachers w/ 0-3 Years Experience		Classroom Teachers w/ More than 3 Years Experience	Para-professional Classroom Staff	Principals & Other Admin Staff	Pupil Support Services Staff	All Remaining Staff	Total Staff	Total Classroom Teachers	Total Non Teaching Staff
																Teachers	Experienced								
280420004	PAST HILLS ELEMENTARY SCHOOL		Elementary School	1	5	Yes	No			551	0	0	80	32	43	65	412	31	10	4	94	926	472	454	
280420006	ROSLYN HEIGHTS ELEMENTARY SCHOOL		Elementary School	Pre-K	1	Yes	No			310	13	0	35	16	23	30	264	26	10	3	104	700	294	404	
280420007	HARBOR HILL SCHOOL		Elementary School	2	5	Yes	No			572	0	0	56	25	42	80	403	23	20	24	97	858	483	375	
280420008	ROSLYN HIGH SCHOOL		Junior-Senior High School	9	12	Yes	No			1,036	0	0	153	15	86	60	906	36	11	12	274	1850	969	884	
280420009	ROSLYN MIDDLE SCHOOL		Middle/Junior High School	6	8	Yes	No			757	0	0	116	14	64	90	640	25	8	6	231	1340	733	610	
District Total										3,228	13	0	450	162	256	320	2827	1430	210	287	860	5674	2947	2727	

Part C - Basic School-Level Allocations

BDS Code	School Name	Local School Code	School Allocation by Object (incl. Central Costs)					School Allocation by Purpose (incl. Central Costs)							Funding Source by School			Per Pupil Allocation			Total School Allocation w/ Central District Costs	Total School Allocation w/ Central District Costs	Total School Funding per Pupil		
			Personal Services			Total Allocation by Object		General Education		Special Education		Instructional Support			Total Allocation by Purpose	State & Local Funding	Federal Funding	Total Funding Source by School	State & Local Funding per Pupil	Federal Funding per Pupil				Central District Costs	
			Classroom Teachers	All Other Salaries	Employee Benefits	ROCFN Services	All Other	General Ed K-12	Pre K	Special Ed K-12	Preschool	School Administration	Instructional Media	Pupil Support Services											
78042CN004	EAST HILLS ELEMENTARY SCHOOL		\$6,544,666	\$1,373,684	\$3,336,920	\$179,648	\$900,184	\$12,329,212	\$7,267,133	\$0	\$2,868,918	\$0	\$1,052,243	\$612,831	\$873,106	\$12,329,212	\$11,897,283	\$431,929	\$12,329,212	\$23,292	\$784	\$4,676,242	\$17,005,455	\$30,863	
78042CN006	ROSLYN HEIGHTS ELEMENTARY SCHOOL		\$4,378,796	\$1,099,271	\$2,364,555	\$91,423	\$480,091	\$8,384,563	\$4,734,654	\$33,366	\$1,847,256	\$0	\$782,982	\$460,803	\$529,405	\$8,384,563	\$8,111,335	\$273,228	\$8,384,563	\$28,313	\$752	\$2,741,245	\$11,095,829	\$34,352	
78042CN007	HARBOR HILL SCHOOL		\$6,282,956	\$1,261,261	\$1,377,838	\$169,185	\$499,382	\$11,786,722	\$7,265,886	\$0	\$2,425,175	\$0	\$1,019,534	\$629,266	\$442,266	\$11,786,722	\$11,338,298	\$448,424	\$11,786,722	\$19,822	\$784	\$4,824,405	\$16,641,146	\$29,792	
78042CN008	ROSLYN HIGH SCHOOL		\$13,264,253	\$4,869,878	\$7,946,772	\$825,264	\$2,502,218	\$29,112,286	\$16,047,449	\$0	\$3,073,434	\$0	\$2,409,362	\$922,364	\$4,598,666	\$29,112,286	\$28,289,744	\$822,542	\$29,112,286	\$27,234	\$784	\$6,837,814	\$35,928,063	\$36,764	
78042CN009	ROSLYN MIDDLE SCHOOL		\$9,730,774	\$3,134,603	\$5,417,028	\$298,094	\$1,388,686	\$19,964,715	\$11,218,181	\$0	\$3,824,420	\$0	\$1,640,211	\$742,065	\$2,289,836	\$19,964,715	\$19,371,282	\$593,433	\$19,964,715	\$25,290	\$784	\$6,424,528	\$26,389,243	\$34,863	
District Total			\$46,201,208	\$15,778,517	\$21,861,898	\$1,543,551	\$6,168,741	\$81,545,513	\$46,543,279	\$33,396	\$16,829,283	\$0	\$7,134,332	\$3,927,330	\$6,347,973	\$81,545,513	\$79,811,165	\$2,531,808	\$81,545,513	\$27,514,294	\$81,545,513	\$27,514,294	\$199,859,807		

Education Law §3614 School Funding Allocation Report

Part F - Narrative Description

1. (A) Describe the local methodology/approach used to allocate funds to each school in the district during the process of budget development and implementation. (B) Please also describe the role(s) of all relevant stakeholders in such budgetary processes and decision-making. (C) Finally, if schools are allocated a significant portion of their funds—either in part or in full—through a formula, outline the nature/mechanics of the formula and the elements impacting each school's allocation.

Specifically, the Division of Budget and the State Education Department would consider a complete response to this question to include explicit answers to the questions included in the rubric below, including a substantive discussion on the translation of students needs into the district's budget (at least 1 sentence per question, when applicable).

The budget development process is led by the Assistant Superintendent for Business and Administration.

The needs of students are translated into a budget by members of the teaching staff and pupil personnel services staff who make requests of their building administrators. Those requests are entered into a draft budget that is presented to the Superintendent of Schools by December 31 each year for the following year. The budget process itself starts in early October and ends with voter approval of the budget proposed by the Board of Education the following May. This year, the voter approval happened on May 5. In addition to the professional staff, the needs of the classified staff are reflected in the draft budget and presented to the superintendent by the building principals and directors of facilities and transportation and food services. The school board's role begins in early February when the superintendent presents a draft budget which is discussed at several public meetings during the months of February and March and early April. The needs of individual buildings are represented by the building principals. The district does use a formula for some portions of the budget. The detailed description of the process follows.

During the budget process funding for textbooks, supplies and materials for Art, Music, and Athletics are allocated to the schools on a per pupil basis using current enrollment. Contractual services are budgeted on the basis of continuing needs.

Other expenses for BOCES, administrative expenses, debt, salary, benefits, and other district wide codes are budgeted by the business office using estimated expenses and prior year actuals. Special Education expenses are budgeted by the PPS office using individual student projected expenses. Co-curricular, Transportation, Facilities, Personnel, Board of Ed, C&I, and Continuing Ed are all budgeted by the respective administrator in charge, based on a review of projected expenses and six years of prior actual expenses.

Here are the instructions provided to each of our 17 budget administrators which includes 5 building principals, 5 central office administrators and 7 program directors. The 2022-23 budget was built by requisitions entered directly into our financial system.

You should include any and all associated costs (shipping, etc.) to insure the allocation is as accurate as possible. It is your responsibility to include detail in your budget account requests and to maintain supporting documentation for each budget note. In developing your budget you should include expenditures that are necessary to maintain the same level of service which we are providing in 2021-22. Be prepared to defend increases and identify any budget codes which can be decreased to offset these necessary increases.

Any recommendations for new programs must be submitted directly to the Superintendent of Schools, with a copy to the Assistant Superintendent for Elementary or Secondary Instruction with a written explanation / rationale and estimate of the budgetary impact. These recommendations will be reviewed at the budget staff meetings and will not be included in your proposed budget until such time as they have been approved for inclusion by the Superintendent of Schools.

Any recommendations concerning staffing for existing programs or new programs must be submitted directly to the Assistant Superintendent for Elementary or Secondary Instruction, or the Assistant Administrator for Business in the case of classified staff. Your staff for 2022-23 will be equal to or less than the staff allocation for 2020-21 unless this is done. We are asking in particular this year to carefully review your current staff to determine if you can deliver the same services or programs with a reduction in your staff.

All equipment requests must be accompanied by detailed information in the budget code which specifies if it is new or replacement equipment and, if replacement, a description of what it is replacing. No equipment request forms will be required if this is done. No equipment requests will make it through the budget process if it is not.

2. If applicable, is there anything unique about certain schools which explain why per pupil spending at these locations may be significantly higher/lower than the district average?

Heights Primary School contains higher per pupil costs for two reasons:

1. It is the only building that contains Kindergarten classes where there is a teacher and teaching assistant placed in every class. No other elementary level school includes teaching assistants in each classroom.

2. It includes a special needs Primary program with a much higher staff ratio.