

Narrative Description of Budget Function Codes

1010 Board of Education

Appropriations are for the school board which is the corporate body that oversees and manages the affairs, personnel and properties of the District consistent with State Education laws and regulations. Board members, elected locally, are deemed to be local officials and serve without salary. This section of the budget provides for the Board of Education's necessary expenses, costs mandated by law, (e.g., financial training) and expenditures essential to the general administration of the district. Funds are also appropriated to meet the expenses incurred by the Board of Education in the conduct of its official business, such as for supplies and expenses resulting from attendance at association meetings.

1040 District Clerk

The District Clerk acts as secretary to the Board of Education and maintains a complete record of its minutes and legal documents. The Clerk conducts annual and special district meetings and elections and performs other services as assigned by the Board of Education. This section includes the compensation for a District Clerk position as well as the supplies and materials necessary for the office.

1060 District Meetings

The budget includes the cost of supplies, rental of voting machines, printing of ballots, temporary personnel involved for special meetings and advertising for the annual district meeting and vote to be held in May.

1240 Chief School Administrator

The Superintendent of Schools serves as the chief executive officer of the Board of Education and, as such, implements Board of Education policies consistent with applicable legal requirements and professional standards. The Superintendent of Schools supervises the operations of all of the district's schools and school activities. The compensation of the Superintendent of Schools, clerical support, office supplies, professional publications, postage and related contractual expenses are recorded here.

1310 Business Administration

The Business Office plans and manages the financial affairs of the school system to ensure that they are administered in an efficient and accurate manner and in compliance with applicable laws and district policies. The compensation of the Assistant Superintendent for Business and Administration, the Assistant Administrator for Business, clerical staff, office supplies, postage, and related expenses are included here.

1311 Accounting Services

The Accounting Department maintains the fiscal records on revenues and expenditures of the District consistent with State regulations and laws and the policies of the Board of Education. It verifies and makes payments for such supplies and services as are approved by the claims auditor, and provides data and control over the payroll functions. Compensation is included for staff including the accountant, the accounts payable clerks and the payroll clerks.

1320 Auditing Services

State Education Law requires the Board of Education of each school district to employ the services of a certified public accounting firm to perform an annual, independent, external audit of the district's fiscal records. The State provides a prescribed form of audit and a copy is submitted to the State Department of Audit and Control for its review. These audits are posted on the district's website. In addition, the law requires that we employ an internal auditor to oversee and monitor internal controls on a regular basis throughout the school year and a claims auditor to review and approve all claims for payment presented to the district.

1325 District Treasurer

The Treasurer of the District is appointed by the Board of Education at the annual reorganization meeting. The Treasurer is the chief accounting officer and the custodian of all funds belonging to the district from whatever source. The Treasurer reports regularly to the trustees regarding the funds received by her, the disbursements of those funds, and the balance of monies remaining in the funds of the district.

1345 Purchasing

The Purchasing Department processes and supervises the purchase of necessary equipment, supplies, services and materials in accordance with general municipal law. The purchasing procedures are governed by budgetary appropriations and district policy, and include participation in cooperative bidding and shared services arrangements, as well as other cost-effective district-wide procurement practices. Compensation for one full-time purchasing agent and one full-time purchasing clerk is included. The supply allocation includes administration building supplies and services. Other costs include advertising for bids, fixed asset inventory appraisal, computer peripherals and office equipment.

1420 Legal Services

The Board of Education retains counsel for deliberations over policy change or formulation and the general legal management of school affairs. The Board's attorney attends regular meetings as necessary and is available to the administration. The retainer fee for this service is budgeted in this code under contractual expense. In addition, there are certain legal expenses incurred for special legal opinions for tax anticipation notes and other matters involving litigation and labor contract administration.

1430 Human Resources

The Human Resources Office is responsible for staff recruitment and the application of policies related to those individuals employed. Included in this section are clerical support positions and office supplies. Fees for the AESOP Automated Attendance System, newspaper advertisements, the employee assistance program and school physician are also included in this section.

1480 Public Information and Community Relations

The Community Relations Office implements communications programs between the school district and residents of the community and within the system among the administration and staff. This office is responsible for writing, editing, designing and printing numerous district published materials, including the annual budget newsletter and school year calendar, managing the school district's website, overseeing use of the email announcement system and serving as official and unofficial liaison to many school and community groups such as parent associations, civic associations, local educational foundations, scholarship committees and local and regional municipalities. The department administers Board of Education policies governing the distribution of materials by outside organizations. Supplies include paper, and other general office supplies. The Director of Community Relations also administers the Adult Continuing Education program (see function code 2330). Included is the compensation for the Director of Community Relations (75 percent of which is budgeted here; the remaining 25 percent is budgeted in Adult Education) and a Public Information Assistant.

1620, 1621 Operations and Maintenance

This section of the budget addresses the operation, protection, maintenance and repair of ten (Heights, East Hills, Harbor Hill, RMS, RHS, Administration, Bus Garage, Transportation Office[new], and Hilltop) district buildings of various size, age and composition comprising just less than 600,000 square feet and 76 acres with a total value in excess of \$250,000,000. Included are routine maintenance, repairs, alterations, general housekeeping, security, utilities and record management. It also includes services to be performed by outside contractors which require specialized skills and or equipment beyond the scope of our in-district staff.

Personnel Allocations for 2020-21

District-wide

- 2 Clerical positions including the Records Management Clerk
- 2 Security guards (plus hourly personnel)
- 12 Maintenance personnel, maintainers with specialties in carpentry, painting, electrical work, plumbing (HVAC) and grounds maintenance.

Currently six bus driver/cleaners are shared with the Transportation Department. They generally spend 30% of their work hours as cleaners in the buildings. There is one cleaner/bus driver available to the transportation department on an as needed "relief" basis.

Building Staff	Head Custodian	Custodian		Bus Driver/ Cleaner	Part-time	Maintainers	Totals by School*hourly NOT included in building total
		Day	Night	Split Position	Hourly		
High School / Admin	2	3	6	.5	4	0	11.5
Middle School	2	3	3	1	2	0	9
East Hills	1	2	2	.5	1		5.5
Harbor Hill	1	2	2	.5	2		5.5
Heights	1	2	1	.5	3		4.5
District Wide		1				12	13
TOTALS	7	13	14	3.0	12	12	49*

* Does NOT include two (2) clerical, two (2) security guards and twelve (12) hourly part-timers

ENERGY COSTS:

	Expended 2013-14	Expended 2014-15	Expended 2015-16	Expended 2016-17	Expended 2017-18	Expended 2018-19	Expended 2019-20
Fuel Oil	\$289,572	\$202,510	\$104,159	\$137,390	\$197,763	\$168,350	\$183,328
Gas	274,302	272,418	266,000	163,600	252,574	239,409	172,381
Electric	650,333	761,034	697,000	677,764	681,199	770,396	843,787
Total	\$1,214,207	\$1,235,962	\$1,067,159	\$978,754	\$1,131,536	\$1,178,155	\$1,199,496

Fuel Oil Costs by Year:

2005-06 = 1.9472 (average)	2010-11 = 2.8001 (average)	2015-16 = 1.8208 (average)
2006-07 = 1.9938 (average)	2011-12 = 3.2962 (average)	2016-17 = 1.9629 (average)
2007-08 = 2.6114 (average)	2012-13 = 3.8415 (average)	2017-18 = 2.3256 (average)
2008-09 = 1.6420 (average)	2013-14 = 3.6007 (average)	2018-19 = 2.1462 (average)
2009-10 = 1.6884 (average)	2014-15 = 2.5330 (average)	2019-20 = 1.9206 (average)

Gas Costs by Year:

2010-11 = 1.015666 therm (average)	2015-16 = 1.922080 therm (average)
2011-12 = 1.025915 therm (average)	2016-17 = 1.386785 therm (average)
2012-13 = 2.690461 therm (average)	2017-18 = 1.145826 therm (average)
2013-14 = 1.183000 therm (average)	2018-19 = 1.202199 therm (average)
2014-15 = 1.031900 therm (average)	2019-20 = 1.193516 therm (average)

1670 Central Printing and Mailing

Included in this category are the costs for the salary of one senior and one assistant duplicating operator who oversees the Print Shop and works under the supervision of the Chief Technology Officer. The senior duplicating operator also manages the distribution of all district-wide mailings. Printing needs including paper, ink and other technical requirements accounting for most of the cost under printing supplies. These supplies are used for publishing many district publications including forms, stationery, brochures, reports, fliers, booklets, curriculum projects, budget documents and special event programs, as well as the newsletters and other materials developed by the Community Relations Office.

Among the more than a million pages of output produced annually by the Print Shop are:

Budget newsletter, Staff directory, and Student handbooks

In-service course offerings book

College planning guide

Curriculum guides

Classroom materials

Programs for concerts, plays, graduations, award ceremonies and other special events

Adult Education fliers and course materials

Board of Education agendas, back-up materials and reports for Trustees and the public

Parent association fliers and newsletters

Roslyn Teacher Center course offerings booklets and fliers

Numerous other miscellaneous letters, brochures, booklets, fliers

1680 Central Data Processing

Includes the cost of administrative computers, security equipment, servers, technicians, supplies and software.

1910 Unallocated Insurance

Includes property, general liability, automobile, garage, school board legal liability, excess catastrophe liability, commercial crime and fidelity, underground and storage tank liability, school board members' liability insurance, cyber-crime liability and an Errors & Omissions Policy.

Umbrella/Excess Liability Policy

Protects the school system against claims and legal action in excess of the base coverage of \$1,000,000 per occurrence on general liability and over \$1,000,000 on automobile liability. The policy provides additional coverage up to \$25,000,000 per occurrence.

Student Accident

Provides for a non-deductible policy covering accidents to students while in school, traveling to and from school, and while participating in school-sponsored activities, including athletics. This "supplemental" insurance applies after primary family insurance coverage has been used.

1920 School Association Dues

Provides funds for membership and participation in professional organizations including the National School Boards Association, the New York State School Boards Association, and the Nassau-Suffolk School Boards Association.

1930 Judgments and Claims

Provides funds for payments required due to legal decisions made against the district. Expenditures have been made in the past to the Federal Government, neighboring school districts for children who live on the boundary, and to pay the deductibles not covered by insurance.

1981 BOCES Administrative Costs

The Board of Cooperative Educational Services is an educational cooperative, organized for the purpose of providing, on a shared basis, educational services which cannot be effectively operated nor properly financed by a single local school district. School boards contract with BOCES only for those services they want and pay only for those they receive. Such educational service costs are budgeted elsewhere in the budget. However, each of the fifty-six districts in Nassau County is required to pay a share of the BOCES costs for the rental of program facilities, capital improvements, and administrative and clerical expenses including the employer share of health insurance for BOCES retirees. This charge is based on a per-pupil figure supplied by BOCES multiplied by our RWADA (resident weighted average daily attendance).

2010 Curriculum Development and Supervision

The school district maintains a continuum of curriculum development and evaluation. This budget area covers direction and oversight of the curriculum for grades pre-K through 12 and related services, including: supervision and coordination of educational programs; development of long range educational plans for the school district; curriculum resources for study and review by pre-K through 12 staff; instructional materials and supplies to enhance "research and development"; and services provided under Chapter 241 (laws regarding disabilities).

2020 Supervision - Regular School

During the school year 2021-22, six separate buildings will be used for instruction. Administrative personnel who are directly involved in the research, planning, implementation and evaluation of our educational program are included in this code. Staff compensation and benefits for the building principals, assistant principals and department chairpersons, as well as office expenditures, consultant services and in-service training for professional staff and clerical support staff, are included. Auxiliary services to students, such as the copying of permanent records for transcripts, conference attendance, the services of computer consultants and repair of office equipment are all included under contracted services for the principals' offices. Middle School and High School scheduling is managed in-district by district staff.

2060 Research, Planning and Evaluation

The Roslyn Public Schools maintains an active program of research, planning, and evaluation. The funds provided in this section enable the district to employ consultants, implement a district-wide testing program, provide professional development opportunities and develop curriculum modifications for program improvement. Expenditures for other services include the cost of test scoring and compilations of instructional materials.

2070 Professional Development

Professional development is a major ongoing and vital staff renewal process in the Roslyn Public Schools. Activities include conference attendance, in-service courses, workshops offered by consultants, Superintendent's Conference Day and a mentoring program. Programs are planned to provide the professional resources to assist staff in the study and the evaluation of varied learning and teaching styles and to explore better ways to meet the district's instructional goals. Funds are also provided for Title IX activities and resources. The Roslyn Teacher Center, funded by a grant from the State Education Department at no direct expense to the taxpayer, contributes significantly to all aspects of the district's professional development program.

2110 Teaching - Regular School

Key sections of the instructional budget provide support of the professional teaching staff and the Civil Service staff, including instructional equipment, media, and supplies. In addition to the salary increases resulting from employee contracts, staffing changes outlined in this document have an impact on the line items in this section of the budget. Budget information for the regular day program may be found in this section. Curriculum writing projects developed by professional staff members are also found in this section. Variations in salary codes are the result of both contractual agreements and the shifting of staff from one budget line to another based on staff experience and education. Chairpersons who were previously budgeted in teacher salaries are now budgeted in the Administrative component of the budget. Instructional services are enhanced by special programs and consultants, conferences and membership in professional associations, field trips, textbooks and textbook supplements, outdoor education programs, cultural arts programs, bilingual education, vocational education and BOCES services. Details follow concerning these programs.

Enrollment by Grade

	2020-21	2021-22*	Difference
	No. Students	Projection	
Grade Pre-Kindergarten	17	18	+1
Kindergarten	210	220	+10
TOTAL (Pre-K, K)	<u>227</u>	<u>238</u>	<u>+11</u>
Grade 1	240	212	-28
Grade 2	210	240	+30
Grade 3	232	215	-17
Grade 4	202	257	+55
Grade 5	235	210	-25
TOTAL (1-5)	<u>1,119</u>	<u>1,134</u>	<u>+15</u>
Grade 6	268	237	-31
Grade 7	250	268	+18
Grade 8	237	250	+13
TOTAL (6-8)	<u>755</u>	<u>755</u>	<u>0</u>
Grade 9	243	237	-6
Grade 10	280	243	-37
Grade 11	263	280	+17
Grade 12	238	263	+25
Post 12	2	2	0
TOTAL (9-12)	<u>1,026</u>	<u>1,025</u>	<u>-1</u>
TOTAL (Pre-K - 12)	3,127	3,152	+25

* Projection based on March 2021 enrollments

Enrollment by School

	2020-21	2021-22*	Difference
	No. Students	Projection	
School Heights	360	370	+10
East Hills	512	512	0
Harbor Hill	504	507	+3
TOTAL (Pre-K, 5)	<u>1,376</u>	<u>1,389</u>	<u>+13</u>
Middle School	755	755	0
High School	1,026	1,025	-1
TOTAL (6-12)	<u>1,781</u>	<u>1,780</u>	<u>-1</u>
TOTAL (Pre-K - 12)	3,157	3,169	+12

* Projection based on March 2021 enrollments

2110.140 Substitute Teachers

At the elementary and secondary levels long term substitute teachers are employed on a regular basis. Substitute teachers provide instruction while staff members participate in professional development activities on a pre-approved basis.

2110.152 English Language Learners (ELL)/English as a New Language (ENL) and special area (K-12) teachers

Students with limited English proficiency are provided with English as a New Language instruction via a Stand Alone and/or an Integrated model. The weekly units of study/minutes are determined by students' English proficiency level. Included in this category are the salaries of teachers in special subject areas of music, art, physical education, reading and technology.

2110.128, 2110.138, 2020.166, 2020.167, 2250.158 TEACHING ASSISTANTS, TEACHER AIDES AND HOURLY MONITORS

Includes Teacher Assistants (New York State Certification) and Teacher Aides (High School Diploma)

<u>School</u>	<u>Areas</u>	<u>Teacher Assistants</u>	<u>Teacher Aides</u>	<u>Total Positions</u>
Heights	Pre-K, Kindergarten, Library, Parent-Child, Special Education	24.5	1	25.5
Harbor Hill	Library, Math Lab, Reading Lab, Special Education	19	3	22
East Hills	Library, Math Lab, Reading Lab, Special Education	21	3	24
Middle School	Library, Math Center, Science Lab, Social Studies Center, Computer Lab and Special Education	15	5	20
High School	English Center, Foreign Language Center, Library, Math Center, Reading Lab, Science Center, Social Studies Center, Computer Lab and Special Education	<u>25</u>	<u>10</u>	<u>35</u>
	TOTALS	104.5	22	126.5

<u>School</u>	<u>Hourly Monitors</u>	<u>Average Hours/Day</u>
Heights	11	3.0
Harbor Hill	7	2.75
East Hills	9	2.5
Middle School	5	3.0
High School	<u>0</u>	3.0
TOTAL	32	

2110.2 INSTRUCTIONAL EQUIPMENT

Equipment for classroom and teaching use is included in this section. Equipment budget lines are primarily for replacement.

2110.4 CONTRACTED EXPENSES

Key expenditures in this area include the cost of repairs to instructional equipment required for our instructional program. The district also pays tuition charges from other districts, when Roslyn children are placed in foster care outside our district.

2110.45 Supplies

Instructional supplies include expenditures for paper, art supplies, program admissions, textbooks and other classroom supplies. Expenditures for textbooks and workbooks are based upon the requirements for a sound program. Inventories, program changes, and effectiveness of materials are used to establish the need for new textbooks.

2250 Special Education Services

Roslyn students identified as having a disability are provided with a wide range of specialized programs and/or related services within the District, which include the continuum of services, such as: special classes, integrated co-teaching, consultant teacher, resource room, speech/language therapy, occupational therapy, physical therapy, counseling and parent training. Special education students may also attend BOCES programs, New York State approved private schools, and other day and residential State approved facilities. Placements and program recommendations are based upon the formal review of the Committee on Special Education (CSE) and its recommendations to the Board of Education. The CSE Committee, which may include a parent member if requested, the parent of the student, the special education teacher, the general education teacher, a school psychologist and a chairperson, meets at least annually and makes its recommendations in writing. Due process procedures mandated by federal and state regulations are strictly followed. Students may also receive accommodations and modifications under Section 504 of the Rehabilitation Act. The District 504 Committee determines eligibility for such services.

For the 2021-2022 school year, the district is planning to contract with Northwell Health in a strategic partnership for Mental Health Services. The budget provides for pediatric and adolescent care for students within Roslyn. A dedicated Behavioral Health Center and our Pupil Personnel Service team will provide expert behavioral health consultative support and crisis intervention through Clinical Support, Referral to Care, Crisis Support and Intervention, and Professional Development and Clinical Support.

Student Enrollments in Roslyn Special Education Classes

During the 2020-2021 school year, the district's special education classes were staffed by 34.8 special education teachers. In addition, itinerant teachers and other special teachers provided instruction to those students who were hearing impaired, visually impaired, language impaired and/or physically impaired. As of March 2021, the district was serving 279 students in in-district programs and 27 students placed outside the district including home/hospital support. In addition, we coordinate services for 35 preschoolers with disabilities. For the 2021-22 school year, the budget projection calls for 34 special education teachers and a complement of paraprofessional support staff.

OTHER SERVICES

Approved summer programs (including Itinerant), and special day and residential approved schools in and out of New York State. Also included are contractual service providers, home and hospital instruction, evaluations, physical therapy, occupational therapy, nursing, and itinerant speech.

2330 Teaching - Special Schools

Adult Continuing Education

The Adult Continuing Education Program, now in its seventh decade, is part of the "lifelong learning" component of the district's educational program. The programs provide opportunities for the adult population of Roslyn and neighboring communities to participate in personal development through classroom, recreational and cultural activities. The Adult Education Advisory Committee - the longest standing committee in the district, serving for over 60 years - works with the program director to assess the interests and needs of the adult community. Courses for senior citizens are offered at discount prices. In 2010-11, the school district entered into a cooperative agreement with the Herricks Public Schools, through which residents of both districts may participate in adult programs at Roslyn and the Herricks Community Center, under the auspices of Roslyn Adult Education. The program further expanded its reach by entering into a partnership agreement with the East Williston School District in 2012-13. Additional costs, such as printing and mailing a catalog twice yearly to residents of our partner districts, are reimbursed by those districts. Funding for Adult Education is obtained largely through course fees. Administrative support is provided by the Director of Community Relations (25 percent of whose compensation is budgeted here; the other 75 percent is budgeted in code 1480) and one support position.

Parent-Child Program

The purpose of this home-based program is to foster verbal interaction between selected parents and their pre-school children. A trained volunteer makes a weekly house visit and brings a carefully selected toy or book to the home for the child. The home visitors model techniques for the parents to use with their children. They also encourage parents to participate in the sessions in order to support the parents' role as the child's first teacher. At this early stage of development, the "curriculum" assists the child to assimilate information, problem solve and improve communication skills. Program activities contribute to subsequent school adjustment and success. The home component is supplemented by a school-based discussion group series. Child rearing techniques, home management skills and peer support are the focus of these experiences. Child care is available in order to encourage attendance at these meetings. This program is implemented in the child's home and at the Heights Elementary School. Home visits occur once a week for 23 weeks during the regular school year. A discussion group series takes place for several weeks in the spring.

Summer Program

The Summer Academic Program is a four-week extended learning opportunity for Roslyn residents who have completed grades K-8. The 4 hour program will primarily target instruction in English language arts and mathematics for students who need additional assistance in those areas. Physical education instruction will also be integrated into the daily schedule. The Roslyn Summer Academy is open to all Roslyn residents. The program is designed to help children who did not meet the performance indicators for their grade level, as well as for students who seek academic and social enrichment opportunities. The Program will be staffed by certified Roslyn Public School teachers, a school nurse, and a Roslyn administrator. Class size will be approximately 15 students.

The summer component of the 12 month program is mandated for students recommended by the Committee on Special Education (CSE). Twelve month services are recommended if the CSE determines that students would suffer substantial regression in regards to their ability to maintain their academic readiness level at the start of the new school year. Summer services can be delivered via a program or related services model. Students in a summer program receive services and instruction for thirty days from 9:00 am to 2:00 pm. Students eligible for related services may receive occupational therapy, physical therapy, and/or speech therapy. The frequency and group size for 12 month students are based on recommendations by the CSE at the student's annual review meeting.

2610 School Library and Audio Visual

School libraries are maintained in all schools. These facilities and related audio-visual services are provided by 5.0 librarians and aides. The 2021-22 budget provides for maintenance of library networks, hardware and software to continue building multi-purpose library/media centers, as well as support of the traditional school library functions.

2630 Computer Assisted Instruction

Instructional computer programs exist in all of the district schools and libraries. Students at East Hills, Harbor Hill and Heights have computer instruction in the computer labs and through classroom activities. At the Middle School, in addition to four computer labs and the library, grade 6 classrooms, all departments, and all special education rooms have computer equipment. At the High School, students receive computer instruction in six computer labs. The building network provides Internet access in science labs, special education classes, study centers, and research rooms. The district-wide goal is to enhance and support the curriculum through the use of technology. The main emphasis in the 2021-22 budget is to continue the expansion of our Chromebook, and Google Classroom staff development programs. These programs are designed to increase technology integration into the existing curricula. Additional equipment and network support services are included in the budget in order to keep the program technologically current and to provide computer education programs in all our schools. Special state and BOCES aid as well as national e-rate discounts help offset expenditures.

2810-2825 Pupil Services - Regular Schools

<u>Service</u>	<u>Professional Staff</u>	<u>Support Staff</u>
2810 Guidance (K-12)	1 Director of Guidance K-12 10 Counselors	5 Secretaries
2815 Health Services	5 Nurses	
2820 Psychological Services	7 Psychologists	
2825 Social Work Services	1 M.S. Social Worker 1 High School Social Worker 3 Elementary Social Workers	

In guidance, the testing program will result in increased supply costs, and additional newsletters will increase postage costs. Health service costs for other districts vary significantly from one year to the next depending on student attendance in private and parochial schools.

Home Instruction

Home instruction is the responsibility of the Director of Guidance. A student enrolled in grades kindergarten through twelve whose absence is anticipated for a minimum of twenty (20) consecutive school days is initially eligible for home instruction, if the illness is certified in writing by a physician on letterhead or by a psychologist licensed to practice in the State of New York. Additionally, home instruction is offered to any student that is unable to physically attend school due to suspension.

Special Services from BOCES

The Nassau County Board of Cooperative Educational Services (BOCES) provides educational and vocational programs to Roslyn students which the local district cannot offer because of the need for sophisticated facilities or insufficient enrollment. Our students participate in BOCES-aidable programs in Occupational Education and the Performing Arts.

2850 Co - Curricular Activities: Clubs, Intramurals and Recreation

A range of extracurricular experiences provides students with the opportunity to exercise leadership, develop personal skills, render service to others and socialize with other students. Students may choose from many activities in numerous fields of interest such as the school newspaper, marching band, human relations, ecology, debate, drama, intramurals, literary magazine and others. During 2020-21, 14 clubs took place in the Middle School and 50 clubs met at the High School. An intramural program exists at the elementary schools. The intramural programs at the Heights, East Hills, Harbor Hill, Middle School, and High School will be continued. Contractual costs for Co-Curricular activities provide funds to send club members to various competitions. At the Heights, East Hills, Harbor Hill and the Middle School, a lunchtime recreation program is organized to provide supervised activity for school children during their lunch periods. Organized activities follow the Physical Education curriculum. At the High School, a state-approved Driver Education course is offered.

2855 Inter-Scholastic Athletics

Inter-scholastic activities embrace three seasons at the high school and four seasons at the middle school. These activities play a key role in school life in grades seven through twelve. The participants not only develop athletic skills but gain the experience of working cooperatively with others toward a common goal. In addition to the value for the participant, the spectators' enthusiasm and interest contribute to a healthy pride and promote school spirit. The nature and number of sports teams are contingent upon sufficient interest of student athletes and availability of facilities and coaches.

2020-21 Interscholastic Survey

High School Totals

Total Number of Teams and Activities-----	45
Total Number of Coaches-----	65
Total Number of Participants*-----	940
Total Number of Students in School-----	1023

Middle School Totals

Total Number of Teams-----	37
Total Number of Coaches-----	42
Total Number of Participants*-----	750
Total Number of Eligible Students in Schools-----	484

* Students participating in more than one sport are counted more than once. This includes all students who registered for teams in the spring of 2021.

2021-22 ATHLETIC PROGRAMS

HIGH SCHOOL

<u>FALL</u>	<u>Coaches</u>	<u>WINTER</u>	<u>Coaches</u>	<u>SPRING</u>	<u>Coaches</u>
Badminton - Boys	2	Basketball - Boys	4	Badminton	2
Cross Country - B/G	3	Basketball - Girls	3	Baseball	3
Football	4	Bowling - B/G	2	Golf - Girls	1
Golf - Boys	2	Fencing - Boys	1	Lacrosse - Boys	4
Soccer - Boys	3	Fencing - Girls	1	Lacrosse - Girls	4
Soccer - Girls	3	Gymnastics	2	Softball	2
Tennis - Girls	2	Swimming/Diving- Boys*	2	Tennis - Boys	2
Volleyball - Boys	3	Winter Track - Boys	2	Track - Boys	3
Volleyball - Girls	3	Winter Track - Girls	2	Track - Girls	3
Cheerleading - Girls	1	Wrestling	2		
(Non-competitive)					

*Merged team with Port Washington

MIDDLE SCHOOL

<u>FALL</u>	<u>Coaches</u>	<u>WINTER</u>	<u>Coaches</u>	<u>SPRING</u>	<u>Coaches</u>
Badminton	1	Basketball - Boys	3	Baseball	2
Cross Country - B/G	2	Basketball - Girls	3	Lacrosse - Boys	2
Football	3	Bowling - B/G	2	Lacrosse - Girls	2
Soccer - Boys	2	Volleyball - Boys	2	Softball	2
Soccer - Girls	2	Volleyball - Girls	2	Tennis - Boys	2
Tennis - Girls	2	Winter Track - B/G	2	Track - B/G	3
Cheer - Girls	1	Wrestling	2		
(Non-competitive)					

5510 District Transportation Services

This section of the budget includes expenditures for transportation services provided for the eligible residents of the school district. It is divided into two main groupings:

- A. District Fleet Transportation
 - 1. Public and Private Schools
 - 2. Garage Operation and Maintenance
- B. Contract Transportation
 - 1. Private and Parochial Schools
 - 2. Schools for Special Instruction

<u>Current Mileage Policy</u>	
Grade K	0 mile
Grades 1-5	0 mile
Grades 6-8	0 mile
Grades 9-12	1/2 mile

State Aid is paid at the rate of 6% for allowable costs incurred. Allowable costs are those associated with transporting students to public and non-public schools when the distance from home to the school is less than 15 miles. The following is a list of our 2020-21 vehicle fleet:

<u>Capacity</u>	<u>Quantity</u>	<u>Capacity</u>	<u>Quantity</u>
66 passenger	31	26 passenger	3
65 passenger	4	24 passenger	1
62 passenger	1	23 passenger	5
30 passenger	3	22 passenger	3
28 passenger	12	18 passenger	1
27 passenger	1	5 passenger	1

The district continues to operate as many bus routes as possible and continues with cooperative arrangements with several neighboring school districts for bids on transportation contracts and sharing of busing services. Budgeting for transportation must be made "conservatively" because, by law, funds cannot be transferred from other budget areas in the event of unanticipated increases in transportation expenditures.

In 2020-21, district owned vehicles transported 3,256 students to the following schools:

<u>SCHOOL</u>	<u># OF BUS RIDERS</u>		
High School	899	No. Shore Hebrew Academy, Great Neck (Elem)	9♥♥♥
Middle School	760	No. Shore Hebrew Academy, Great Neck (MS)	4
Harbor Hill	526	No. Shore Hebrew Academy, Great Neck (HS)	10**
East Hills	534	Our Lady of Mercy, Syosset	5
Heights	386	Portledge, Locust Valley	2
BOCES-Cultural Arts, Syosset	7	Roslyn Heights School	1♥♥
BOCES-AHRC, Old Brookville	5♣	Roslyn High School	1♣♣
BOCES-Westbury, Barry Tech	14	Sacred Heart Academy, Hempstead	2
Friends, Locust Valley	9	St. Aidan, Williston Park	3
Greenvale, Glen Head	8	St. Brigid/Our Lady of Hope, Westbury	2
HANC, Plainview	5	Solomon Schechter, East Williston (upper)	13
HANC, Uniondale	8♥	Solomon Schechter, (lower)	23
Iris Wolfson High School, Greenvale	1	Yeshiva Har Torah, Little Neck	9*
Kellenberg, Uniondale	9	Yeshiva Univ. HS for Girls, Holliswood	1

* 2 are on contract with Herricks School District

** 2 are on contract with East Williston School District

♥ 3 each are on contract with Westbury and East Williston School Districts

♥♥ 1 is on contract with East Williston School District

♥♥♥ 2 are on contract with East Williston School District

♣ 1 is on contract with Bethpage School District

♣♣ 1 is on contract with North Shore School District

In addition, students are shuttled between schools and to nearby facilities for community service programs. Up to eight buses may be utilized on school days for educational trips which can be completed between the hours of 9:00 a.m. and 2:00 p.m.

Transportation Staff

A staff of drivers and a supervisor are employed to operate and maintain district buses. District staff includes the following:

<u>2020-21</u>	<u>2021-22</u>	<u>Job Title</u>	<u>% of Salary</u>
1	1	Supervisor of Transportation	100%
1	1	Dispatcher	100%
1	1	Assistant Dispatcher	100%
3	3	Leader Driver	100%
1	1	Shop Supervisor	100%
1	0	Mechanic	100%
7	10	Drivers F/T	100%
6	7	Drivers F/T - Cleaners/Drivers	50%
3	3	Mechanics - Sub-Drivers	100%
1	1	Driver - Mail	65%
1	1	Relief Driver	100%
11	11	Drivers F/T Split	100%
<u>22</u>	<u>15</u>	Part-time Drivers - Bus Attendants	100%
59	55		

Transportation O/T

Includes the estimated overtime salaries which provide for the after school and weekend trips for education, athletic and other extracurricular purposes. Also, overtime for special maintenance problems and late buses for public and private schools are provided herein.

Transportation Contractual/Other

Includes funds to provide for bus driver and pupil safety programs and service contracts (e.g., bus cell phones, telephone, safety inspections, diesel maintenance, required periodic inspections, software maintenance, required drug testing, fleet insurance, and professional memberships).

Transportation Field Trip

Includes transportation for field trips and athletic trips at peak hours when all district operated vehicles are required for regular school transportation.

Transportation Supplies

Includes supplies for maintaining and repairing buses and funds fuel, estimated at 110,000 diesel gallons and 39,000 propane gallons for 2021-22. Expenses for contractual repair of buses vary significantly from year to year. Every effort is made to utilize district staff to complete repairs. Funding must be adequate to insure that our buses are maintained in the safest manner.

5530 Garage Operation and Maintenance

Provides operation of the garage for storage and repair of district-owned vehicles. Budgeted here is the salary of the garage dispatchers. In addition, this code includes utilities to operate the garage building - water, electric, gas and fuel oil. Also included are equipment and tools that are required by our in-house staff for maintaining our bus fleet.

5540 Contract Transportation

Private and Parochial Schools

In 2020-21, the district contracted regularly scheduled transportation to and from the following schools for 51 students:

<u>School</u>	<u>Number of Riders</u>
Bais Yaakov Academy for Girls, Kew Gardens	6
Buckley Country Day School, Roslyn	7
Chaminade High School, Mineola	5
Cheder at the Ohel, Valley Stream	2
Fusion Academy, Woodbury	2
Holy Child Academy, Old Westbury	2
Holy Martyrs Armenian Day School, Oakland Gardens	1
Long Island Lutheran High School, Brookville	1
North Shore Day School, Glen Cove	1
Notre Dame School, New Hyde Park	1
St. Dominic's Elementary School, Oyster Bay	1
St. Dominic's High School, Oyster Bay	2
St. Francis Preparatory School, Fresh Meadows	1
St. Mary's Elementary School, Manhasset	7
St. Mary's High School, Manhasset	3
United Nations International School, Jamaica Estates	2
William Spyropoulos Day School, Flushing	4
Yeshiva of Central Queens, Flushing	2
Yeshiva Kol Yaakov, Great Neck	1

Schools for Special Instruction **TRANSPORTATION**

Provides regularly scheduled transportation for handicapped children to special schools outside the district. During the 2020-21 school year, 21 children were transported to and from the following schools either by district owned vehicles (R) or contracted transportation (C):

<u>School</u>	<u>Number of Riders</u>
Ascent, Deer Park (C)	1
BOCES, Carman Road School, Massapequa Park (C)	1
BOCES, CCA High School, Wantagh (C)	2
BOCES, Jerusalem Avenue School, North Bellmore (C)	1
BOCES, Western Suffolk, Dix Hills (C)	2
DDI, Huntington (C)	1
Harmony Heights School, East Norwich (C)	2
The Lowell School, Flushing (C)	1
The Summit School, Jamaica Estates (C)	5
UCP, Roosevelt (C)	3
Winston Preparatory School, Dix Hills (C)	2

Public Transportation

To provide public commuter railroad transportation for students in special education.

7140 Recreation

This includes the purchase of equipment and supplies for recreation and the Bulldog Intensive Training Experience.

Undistributed Expenses

Employee Benefits are provided to district staff on a contractual basis. Rates charged for fringe benefits are determined by agencies generally outside the control of the district.

9010 State Employees Retirement

The district's contribution to the State Employees' Retirement System is based on salaries paid for the period April 1, 2020 to March 31, 2021 and on rates provided by the retirement system. For 2021-22, the rate is slightly higher than the previous year.

9020 State Teachers Retirement

The district's contribution to the State Teachers' Retirement System is based upon the payroll for the 2020-21 school year and rates established by the retirement system. The district contribution is now 9.53% for 2020-21 and will increase to 9.80% for 2021-22. The change in the contribution rate is due to continual fluctuation of the financial markets.

9030 Social Security

The district's contribution to the Social Security Administration is based on the percentage figure of 7.65%. In 2021, the first \$142,800 of income will be subject to the same deductions. Salaries above these limits will continue to be taxed at the rate of 1.45% for Medicare.

9040 Workers' Compensation

This insurance provides benefits, as required under Workers' Compensation Law, for accidents to employees arising out of and during the course of employment. The maximum weekly earnings paid by Workers' Compensation have increased. The district is now part of a cooperative with 23 other school districts in an effort to minimize future premium increases. Claims incurred prior to July 1, 2014 are being funded from the workers compensation reserve.

9045 Life Insurance

This insurance provides benefits as specified by contractual agreements.

9050 Unemployment Insurance

The District is "self-insured" for this benefit in an effort to control costs. The school district reimburses the State for unemployment compensation payments made to former employees of the District in accordance with the requirements of law.

9060 Health Insurance

These benefits are provided by contractual agreements with employees. The budget for health insurance incorporates a contribution by all staff towards their coverage. The rates for the 2021 calendar year reflect an increase of approximately 2%. The rates for 2022 reflect an estimated increase of 8%. This code includes benefits for eligible current and retired employees.

9070 Dental Insurance

This insurance provides benefits as specified by contractual agreements.

9080 Non-Cash Annuity

This insurance provides benefits as specified in administrator agreements.

9089 Other Employee Benefits

A retirement stipend is offered to some employees who were hired prior to a specified date.

9711 Debt Service

This section contains the principal and interest costs on the bonded debt of the district resulting from previous bond issues including the bond for 2014 projects approved by voters.

SCHEDULE SHOWING TOTAL DEBT SERVICE BY BUDGET YEARS BASED ON BONDS AND LEASE PURCHASE AGREEMENTS

FISCAL YEAR 2021-22

Fiscal Year Ending 6/30	Balance @ Start of Fiscal Year	Bond Authorized May 2014			Principal Balance End of Fiscal Year
		Principal Payment	Interest Payment	Total Payment	
2022	16,870,000	1,555,000	353,243.76	1,908,243.75	15,315,000
2023	15,315,000	1,580,000	322,143.76	1,902,143.75	13,735,000
2024	13,735,000	1,605,000	290,543.76	1,895,543.75	12,130,000
2025	12,130,000	1,630,000	258,443.76	1,888,443.75	10,500,000
2026	10,500,000	1,660,000	225,843.76	1,885,843.75	8,840,000
2027	8,840,000	1,695,000	192,643.76	1,887,643.75	7,145,000
2028	7,145,000	1,730,000	158,743.76	1,888,743.75	5,415,000
2029	5,415,000	1,765,000	124,143.76	1,889,143.75	3,650,000
2030	3,650,000	1,805,000	84,431.26	1,889,431.25	1,845,000
2031	1,845,000	1,845,000	43,818.76	1,888,818.75	0
Totals		16,870,000	2,054,000.10	18,924,000.00	

<u>BOND ISSUE</u>	<u>DATE OF ISSUE</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>DATE PAYABLE</u>	
				<u>INTEREST</u>	<u>PRINCIPAL</u>
24,505,000	9/22/16	6/15/31	TIC 2.0027%	6/15 & 12/15	6/15

FISCAL YEAR 2021-22
Bond Authorized May 2014

Fiscal Year Ending 6/30	Balance @ Start of Fiscal Year	Principal Payment	Interest Payment	Total Payment	Principal Balance End of Fiscal Year
2022	2,955,000	265,000	88,650.00	353,650.00	2,690,000
2023	2,690,000	270,000	80,700.00	350,700.00	2,420,000
2024	2,420,000	275,000	72,600.00	347,600.00	2,145,000
2025	2,145,000	285,000	64,350.00	349,350.00	1,860,000
2026	1,860,000	290,000	55,800.00	345,800.00	1,570,000
2027	1,570,000	300,000	47,100.00	347,100.00	1,270,000
2028	1,270,000	305,000	38,100.00	343,100.00	965,000
2029	965,000	315,000	28,950.00	343,950.00	650,000
2030	650,000	320,000	19,500.00	339,500.00	330,000
2031	330,000	330,000	9,900.00	339,900.00	0
Totals		2,955,000	505,650.00	3,460,650.00	

<u>BOND ISSUE</u>	<u>DATE OF ISSUE</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>DATE PAYABLE</u>	
				<u>INTEREST</u>	<u>PRINCIPAL</u>
3,945,000	4/6/2017	4/1/31	TIC 2.3713%	10/1 & 4/1	4/1

BUS LEASE FINANCING
FISCAL YEAR 2021-22 - Bond Anticipation Note

<u>FISCAL YEAR</u> <u>ENDING 6/30</u>	<u>BALANCE BEGINNING</u> <u>FISCAL YEAR</u>	<u>PRINCIPAL</u> <u>PAYMENT</u>	<u>INTEREST</u> <u>PAYMENT</u>	<u>TOTAL</u> <u>PAYMENT</u>	<u>PRINCIPAL</u> <u>BALANCE</u>
2020	371,906.40	92,976.60	0	92,976.60	278,929.80
2021	457,013.60	91,402.72	16,486.30	107,889.02	365,610.88
2022	644,540.68	234,881.40	23,488.14	258,369.54	386,171.14

<u>BAN</u>	<u>DATE OF ISSUE</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>
464,883.00	9/6/18	9/6/19	2.464%
828,920.00	8/29/19	9/4/20	1.538%
1,174,407.00	9/3/20	9/3/21	0.5649%

FISCAL YEAR 2021-22
Bonds Originally Issued October 15, 2001

<u>FISCAL YEAR ENDING 6/30</u>	<u>BALANCE BEGINNING FISCAL YEAR</u>	<u>PRINCIPAL PAYMENT</u>	<u>INTEREST PAYMENT</u>	<u>TOTAL PAYMENT</u>	<u>PRINCIPAL BALANCE</u>
2022	1,390,000	1,390,000	34,750.00	1,424,750.00	-0-
<u>BOND ISSUE</u>	<u>DATE OF ISSUE</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>DATE PAYABLE</u>	
				<u>Interest</u>	<u>Principal</u>
*12,170,000	5/14/09	10/15/21	3.20%	Oct. 15 & April 15	Oct. 15

*Original issue was dated 10/15/01 - the advanced refunding issue is dated 5/14/09.

*Original issue 10/15/01 \$19,125,000 at 4.63%- refunded 5/14/09

FISCAL YEAR 2021-22
Bonds Originally Issued November 15, 2002

<u>FISCAL YEAR ENDING 6/30</u>	<u>BALANCE BEGINNING FISCAL YEAR</u>	<u>PRINCIPAL PAYMENT</u>	<u>INTEREST PAYMENT</u>	<u>TOTAL PAYMENT</u>	<u>PRINCIPAL BALANCE</u>
2022	325,000	325,000	6,500.00	331,500.00	-0-
<u>BOND ISSUE</u>	<u>DATE OF ISSUE</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>DATE PAYABLE</u>	
				<u>Interest</u>	<u>Principal</u>
*2,875,000	7/17/12	10/15/21	1.67%	Oct.15 & April 15	Oct. 15

*Original issue 11/15/02 \$4,750,000 at 4.28%- refunded 7/17/12

9785 Installment Debt

This section contains the principal and interest costs on the lease purchase of capital equipment (School Buses) and capital improvements (Energy Performance Contract).

BUS LEASE FINANCING (2018)
FISCAL YEAR 2021-22

<u>FISCAL YEAR</u> <u>ENDING 6/30</u>	<u>BALANCE BEGINNING</u> <u>FISCAL YEAR</u>	<u>PRINCIPAL</u> <u>PAYMENT</u>	<u>INTEREST</u> <u>PAYMENT</u>	<u>TOTAL</u> <u>PAYMENT</u>	<u>PRINCIPAL</u> <u>BALANCE</u>
2022	143,353.82	95,043.14	2,645.88	97,689.02	43,310.68
2023	43,310.68	48,310.68	533.83	48,844.51	-0-

<u>LEASE</u>	<u>DATE OF ISSUE</u>	<u>MATURITY DATE</u>	<u>INTEREST RATE</u>	<u>DATE PAYABLE</u>
460,790.15	11/13/17	9/7/22	2.21%	
				<u>INTEREST</u> 3/07 & 9/07
				<u>PRINCIPAL</u> 3/07 & 9/07

ENERGY PERFORMANCE CONTRACT FINANCING
FISCAL YEAR 2021-22

<u>FISCAL YEAR</u> <u>ENDING 6/30</u>	<u>BALANCE BEGINNING</u> <u>FISCAL YEAR</u>	<u>PRINCIPAL</u> <u>PAYMENT</u>	<u>INTEREST</u> <u>PAYMENT</u>	<u>TOTAL</u> <u>PAYMENT</u>	<u>PRINCIPAL</u> <u>BALANCE</u>
2022	908,951.44	295,606.79	20,553.35	316,160.14	613,344.65
2023	613,344.65	302,923.45	13,236.69	316,160.14	310,421.20
2024	310,421.20	310,421.20	5,738.94	316,160.14	0.00

<u>BOND ISSUE</u>	<u>DATE OF ISSUE</u>	<u>MATURITY</u> <u>DATE</u>	<u>INTEREST</u> <u>RATE</u>	<u>DATE PAYABLE</u>
*3,384,412.30	8/18/2011	2/18/2024	2.46%	
				<u>INTEREST</u> 2/18 & 8/18
				<u>PRINCIPAL</u> 2/18 & 8/18

*Original Issue 2/13/09 \$3,813,745 at 4.805% - refunded 8/18/11

9760 Tax Anticipation Notes

School district revenue is primarily from property taxes (see summary of receipts) which are received beginning in October and paid through June with the largest payments received in November and May. The district borrows short-term tax anticipation notes (TANS) in July, when necessary. Therefore, funds are provided in this code for payment of the interest on such necessary short-term loans.

9901-930 Transfer to School Lunch Fund

The transfer to the cafeteria fund includes the costs for 1 School Lunch Manager, 5 Cook Managers, 16 food service helpers and substitute food service workers as necessary.

Approximately 1000 type "A" lunches are served daily. In addition to these lunches, the staff also prepares daily \$2,000 in a la Carte sales. The Breakfast program averages 130 meals per day, plus an average a la Carte sale of \$200 per day. Receipts are derived from a la carte sales, \$3.00 elementary full lunch and \$3.25 secondary full lunch sales to students. The state and federal governments provide financial aid and surplus food.

9901-950 Transfer to Special Aid Fund

The transfer to the Special Aid Fund finances the Pre-Kindergarten program and the portion of the summer Special Education program not reimbursed by NYS. The district anticipates a partial reimbursement from the State for the cost of these and summer special education programs. A screening committee composed of the Heights principal; nurse, psychologist and pre-kindergarten teacher/consultant, and the District home-school coordinator meet to review the needs of eligible children for the pre-K program. Economic criteria are used to determine eligibility. The funding includes salaries, equipment/furniture, transportation, supplies, food, consultants, and textbooks. Participants include children 4 years of age as of December 1st. The summer special education program is offered to all children whose IEP mandates an extended school year.

9950-900 Transfer to Capital Fund

The transfer to Capital Fund allows the district to secure authorization from the voters, as required by law, to make capital improvements to district facilities. Once transferred to the Capital Fund from the General fund, the expenditure of those funds is limited to the projects approved by the voters, designed by our architect/engineer, and submitted to the State Education Department for approval. These projects often generate additional state aid which is distributed over the "probable useful life" of the project.

9950-970 Transfer to Repair Reserve

The purpose of a Repair Reserve is to have funds available to make repairs to capital improvements. The money can only be expended following a public hearing preceding the expenditure. Voter approval is required to set this money aside. We are proposing a continuing appropriation for 2021-22.

