

Program	F	O	L	P	Change	Reason
EH Custodians & Cleaners	1620	162	04	9000	18,000.00	addition of part-time cleaner missing from 1st draft
HTS Custodians & Cleaners	1620	162	06	9000	18,000.00	addition of part-time cleaner missing from 1st draft
HH Custodians & Cleaners	1620	162	07	9000	36,000.00	addition of two part-time cleaners missing from 1st draft
HS Custodians & Cleaners	1620	162	08	9000	18,000.00	addition of part-time cleaner missing from 1st draft
MS Custodians & Cleaners	1620	162	09	9000	12,042.00	addition of part-time cleaner missing from 1st draft plus retirement breakage
DW Security	1620	168	03	3300	57,087.00	2 additional security aides partially offset by elimination of one teacher aide at the HS
DW Maintenance	1621	162	03	9000	12,461.00	retirement breakage; addition of 1 maintainer
DW Maintenance Contracts	1621	430	03	9000	30,000.00	consulting services for transition to new lead maintainer
BOCES Administrative Charges	1981	490	03	9000	1,874.00	updated Administrative charges
HTS Administration	2020	150	06	9000	(181,541.00)	retirement breakage & elimination of assistant principalship
HH Administration	2020	150	07	9000	(12,258.00)	transfer of assistant principal from Heights to Harbor Hill
EH Clerical Support	2020	160	04	9000	(29,686.00)	retirement breakage
HS Teacher Aides	2020	166	08	9000	22,864.00	reassignment from teacher assistant budget code at HS
EH Monitors	2020	167	04	9000	15,712.00	replacement of one monitor and addition of 1 monitor
HTS Monitors	2020	167	06	9000	8,649.00	replacement of one monitor
HS Monitors	2020	167	08	9000	14,283.00	replacement of one monitor and addition of 1 monitor
MS Monitors	2020	167	09	9000	28,566.00	recalculated hours worked and addition of 2 monitors for the study center
Pre-K Program	2110	100	06	0800	49,863.00	reassignment of program from HH to HTS
Pre-K Program	2110	100	07	0800	(49,863.00)	reassignment of program from HH to HTS
HTS Kindergarten	2110	110	06	0900	(124,584.00)	retirement breakage (2 teachers)
EH Classroom Teachers	2110	120	04	9000	(8,521.00)	retirement breakage (2 teachers) plus one new section

Program	F	O	L	P	Change	Reason
HTS Classroom Teachers	2110	120	06	9000	(114,834.00)	retirement breakage (2 teachers)
HH Music Teacher	2110	120	07	1900	(60,195.00)	retirement breakage
HTS Kindergarten	2110	128	06	0900	5,487.00	retirement breakage for 2 TAs plus 1 new TA for 11th section
HS Mathematics	2110	130	08	1800	32,000.00	additional .4 fte math at HS
HS Reading	2110	130	08	2100	32,000.00	additional .4 fte reading at HS
HS Science	2110	130	08	2200	(56,005.00)	retirement breakage
HS World Languages	2110	130	08	2600	17,366.00	additional .2 fte World Languages
HS Teaching Assistants	2110	138	08	9000	(22,864.00)	reassignment to teacher aide budget code at HS
MS Art	2110	130	09	1000	16,000.00	additional .2 fte Art at MS
MS Reading	2110	130	09	2100	16,000.00	additional .2 fte reading at MS
MS Science	2110	130	09	2200	8,000.00	additional .1 fte science at MS
MS Teaching Assistants	2110	138	09	9000	(22,595.00)	reallocation from general to special education
HS Field Trips - Research	2110	448	08	6100	1,000.00	increased allowance for Research Program field trip expense
HS Field Trips	2110	448	08	9000	2,000.00	increased allowance for curriculum based field trips at HS
MS Arts in Education	2110	490	09	5700	10,000.00	reassignment from 2850.430.09.7000
HH Special Education	2250	152	07	9000	(30,557.00)	replacement for Teacher going on Leave of Absence
EH Teaching Assistants	2250	158	04	9000	75,435.00	addition of 3 teaching assistants (including one new position of "floater")
HTS Teaching Assistants	2250	158	06	9000	26,233.00	reassignment of TA from General Education
HH Teaching Assistants	2250	158	07	9000	23,953.00	addition of 1 new TA (floater)
HS Teaching Assistants	2250	158	08	9000	24,793.00	addition of 1 new TA (testing center)
MS Teaching Assistants	2250	158	09	9000	48,108.00	reallocation from general to special education plus 1 new TA
Computer Assisted Instruction	2630	152	03	9000	85,000.00	new position - Program Specialist for Tech & Curric

Program	F	O	L	P	Change	Reason
Instructional Computer Equip	2630	220	03	1100	(165,000.00)	transfer from equipment to supply code
Instructional Computer Supplies	2630	450	03	1100	165,000.00	transfer from equipment to supply code
HS Guidance Clerical	2810	160	08	9000	(16,756.00)	retirement breakage
HH Psychologist	2820	152	07	9000	(10,556.00)	extended leave of absence
EH Intramural Activities	2850	157	04	6900	(2,168.00)	reduced cost estimate of lunchtime intramurals
HH Intramural Activities	2850	157	07	6900	(3,936.00)	reduced cost estimate of lunchtime intramurals
MS Theater Contracts	2850	430	09	7000	(10,000.00)	reassignment to 2110.490.09.5700
HS Athletics Equipment	2855	200	08	6800	5,000.00	replacement of uneven parallel bars for safety reasons
Transportation	5510	162	03	9000	(13,116.00)	retirement breakage
TRS Employer Contribution	9020	800	03	9000	(351,821.00)	reduction in ECR from 9.5% to 8.86% and recalculation of liability based on new and retiring staff
Social Security and Medicare	9030	800	03	9000	(21,278.00)	recalculated
Workers Compensation	9040	800	03	9000	33,572.00	increase in actuarially determined liability
Health Insurance	9060	800	03	9000	(66,615.00)	assumed increase at 9% (down from 10%)
Health Insurance Opt Out	9065	800	03	9000	(6,884.00)	assumed increase at 9% (down from 10%)
Transfer to Special Aid Fund	9901	950	03	9000	50,000.00	to cover additional expense of summer special ed program
Transfer to School Lunch Fund	9901	930	03	9000	50,000.00	to cover additional losses incurred in School Lunch Fund

Total

113,501,483.00
(311,285.00)
113,190,198.00

2019-20 Budget
Budget as of 1/29/19
Cumulative Changes
Current 2019-20 Proposed Budget

109,959,967.00
2.94%

2018-19 Budget
2019-20 Percent Change

REVENUE PROJECTIONS 2019-20

Item	2018-19	2019-20		\$ Change	% Change
Budget	\$109,959,967	\$113,190,198	1	\$3,230,231	2.94%
Pilots	\$4,071,648	\$3,821,359	5	(\$250,289)	-6.15%
LIPA PILOTS	\$1,383,672	\$1,411,345	3	\$27,673	2.00%
Adult Education	\$300,000	\$300,000		\$0	0.00%
Tuition- Spec/Alt Educ	\$1,700,000	\$1,800,000		\$100,000	5.88%
Interest & Earnings	\$250,000	\$350,000		\$100,000	40.00%
Other Revenue	\$150,000	\$200,000		\$50,000	33.33%
Basic State Aid *	\$6,477,421	\$7,275,063	2	\$797,642	12.31%
Fund Balance	\$110,000	\$500,000	1	\$390,000	354.55%
Applied Reserves	\$2,317,600	\$2,492,600	4	\$175,000	
Tax Levy	\$93,199,626	\$95,039,830		\$1,840,204	1.97%

- 1** Roslyn Board of Education
- 2** New York State Legislature
- 3** Nassau County Assessor
- 4** Roslyn Board of Education
- 5** Nassau County IDA

Proposed Use of Reserve Funds:

- \$0 Workers Comp Reserve - tail claims
- \$0 Unemployment Insurance Reserve
- \$500,000 ERS Pension Reserves
- \$200,000 Debt Service Fund (2014 Bond)
- \$1,792,600 Debt Service Fund (2000 Bond)

Estimated Tax Rate Calculation				
	2018-19	2019-20		
Adjusted Base Proportion	0.8134569	0.8134569		0.00%
Tax Levy	\$93,199,626	\$95,039,830		1.97%
Class 1 Portion	\$75,813,879	\$77,310,806		1.97%
Assessed Value	\$7,582,650	\$7,553,174		-0.39%
Tax Rate	\$999.834	\$1,023.554		2.37%
<i>Average Assessed Value</i>				
N Hempstead (5269 homes)	\$1,434.00	\$1,407.00		-1.88%
<i>Median Assessed Value</i>				
N Hempstead (5269 homes)	\$1,350.00	\$1,315.00		-2.59%
Annual Taxes	2018-19	2019-20	\$ Change	% Change
North Hempstead <i>Average</i>	\$14,337.61	\$14,401.40	\$63.79	0.44%
North Hempstead <i>Median</i>	\$13,497.75	\$13,459.73	-\$38.02	-0.28%