



SUPERINTENDENT'S DRAFT BUDGET PRESENTATION

February 6, 2020

Beginning of the Process

2020-2021 Draft

BUDGET TIMELINE

- o 2/6: Distribution to BOE of Superintendent's draft proposal
- o 3/1: Tax Levy Limit Submittal to Office of State Comptroller
- o 3/12:
 - o Transportation
 - o Physical Education, Health & Athletics
 - o Technology and Security Infrastructure
 - o Capital/Facilities
- o 3/26:
 - o PPS & Special Education
 - o Enrollment
 - o Personnel
 - o Salary and Benefits
- o 4/2: Adoption of proposed budget
- o 4/6: First legal notice published

BUDGET TIMELINE

- o 4/21: Revenue and Tax Levy
- o 4/27: Property tax report card due to State Education Department (SED)
- o 5/7: Budget hearing
- o 5/19: Annual meeting and budget vote

BUILDING THE BUDGET

- o Fiscally responsible
- o This budget reflects and supports the Board of Education goals throughout
- o Tax Cap

BUILDING THE BUDGET

- o Look for ways to reduce expense without impacting program
- o Central office holds individual meetings with each administrator
- o Look for ways to RETHINK, RESET and REBUILD
- o Presentation will focus on highlights and big picture
- o Finalization of staffing not complete

WHAT'S INCLUDED

- o Personnel
- o Program
- o Technology
- o Impact of TRS, ERS, Health Insurance
- o Facilities
- o Equipment
- o Supplies
- o Transportation
- o Capital money
- o Special education
- o Security
- o Enrollment

Good To Great Budget

Good is the enemy of great

It's not only moving that creates new starting points.

Sometimes all it takes is a subtle shift in perspective, an opening of the mind and intentional pause and reset, or a new route to start to see new options and opportunities.

SMART BUDGET



RETHINK

Pause



RESET

Sustain



REBUILD

New Route

INNOVATION CULTURE @ Roslyn Public Schools



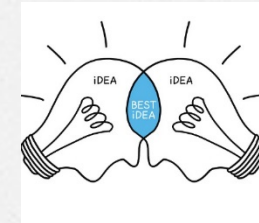
CURIOSITY

Constantly wondering why things are the way they are, looking at them from different perspectives, and questioning how they might be different



AGENCY

When people are empowered to take ownership over their work and working environments, they become more motivated and open to new ideas



COLLABORATION

Amazing things happen when diverse people work and build on each other



RISK-TAKING

Considered risk-taking and thoughtful failure are part of learning and arriving at truly transformative solutions



- o Responsive Classroom
- o Staff Utilization
- o Learning Centers



- o Classroom Environments
- o Mindfulness Work
- o Literacy Work at the Secondary Level



- o New Course Offerings
- o Guidance WAREHOUSE
- o Mental Health Prevention and Intervention Approach

Mental Health Priority

- o Schools offer an ideal context for prevention, intervention, positive development, and regular communication between school and families.
- o School personnel play an important role in identifying the early warning signs of an emerging mental health condition and in linking students with effective services and supports.
- o Educate staff, parents, and students on symptoms of and help for mental health problems. Promote social and emotional competency and build resilience. Help ensure a positive, safe school environment. Teach and reinforce positive behaviors and decision-making.

CAPITAL WORK

The transfer of \$2,250,000 to the Capital Fund will allow us to complete capital projects that may not be included in, or anticipated to be fully funded by, the bond proposition and/or the capital reserve expenditure proposition including:

- o Renovation of two additional science laboratories at the HS
- o Replacement of sidewalks, curbs, paving, drainage and lighting at all district locations (including parking lots) as necessary
- o District wide abatement of hazardous materials including but not limited to the basement at the Middle School and basement at the Administration building
- o Repair and replacement of septic systems at all district locations including but not limited to the Administration Building
- o Purchase and installation of a generator to provide continuous uninterrupted power at the bus garage

CAPITAL WORK

- o Renovation of Administration Building including both the lower level and the first floor
- o Improving the acoustics in classrooms including but not limited to the installation of sound-proofing materials in classroom walls at the High School
- o Irrigation and site work including drainage on playfields, flower beds, and grass areas around buildings at all district locations including site work at the Harbor Hills and Heights Elementary Schools fields, including drainage, irrigation and associated remediation work
- o Replacement of gym bleachers throughout the district including but not limited to the Middle School
- o Upgrades of ceilings, lighting, and flooring in all district locations including gymnasiums

CAPITAL WORK

- o Replacement of existing HVAC systems at all district locations as necessary
- o Replacement of plumbing fixtures and associated piping as necessary throughout the district (for example, the sinks in the high school science laboratories).
- o Furnishings and equipment necessary for the renovated libraries and new instructional spaces furnished through the bond and/or the capital reserve.
- o Renovation of common spaces (including but not limited to the cafeterias, libraries and auditoria) at each school
- o Renovation of interior classroom closets/lockers/cubbies at all locations including but not limited to East Hills Elementary School
- o Security upgrades as necessary at all district locations

CAPITAL WORK

- o This transfer will also allow us to complete capital projects that may not be included in, or anticipated to be fully funded by, the bond proposition and/or the capital reserve expenditure proposition
- o Funds will be allocated so as to complete projects that have not yet been completed, to insure student safety, and to preserve and protect district property.

Elementary Highlights

It's
okay
to
not know,
but it's
not okay
to
not try.

RETHINK. RESET. REBUILD.
@Roslyn Public Schools

**CURRICULUM
& INSTRUCTION**



**PROFESSIONAL
DEVELOPMENT**



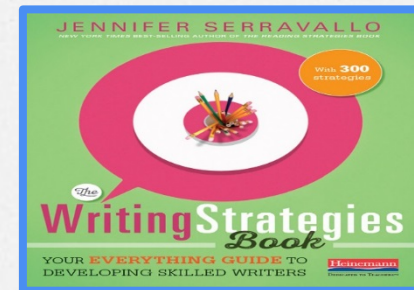
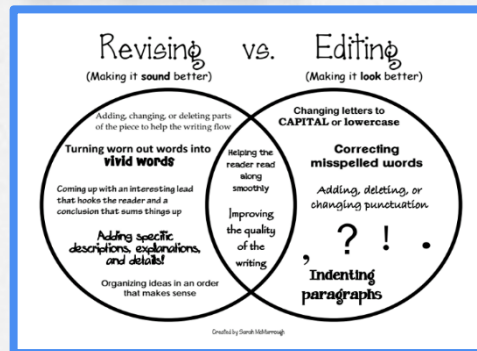
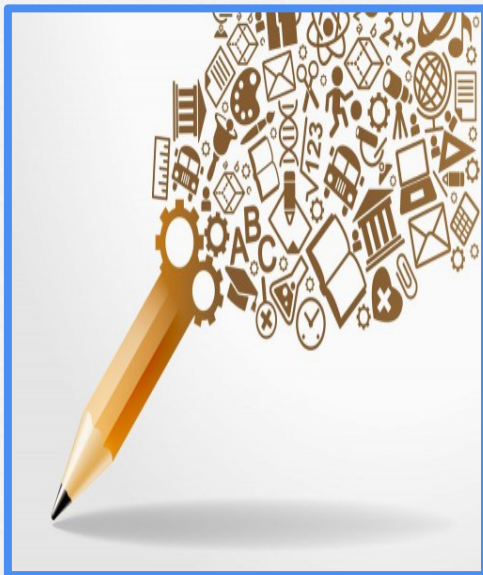
**PHYSICAL
ENVIRONMENTS**



@Roslyn Elementary Schools
RETHINK. RESET. REBUILD.
WHOLE CHILD



@Roslyn Elementary Schools RETHINK. RESET. REBUILD. LITERACY



- WRITING
- GRAMMAR
- FOUNDATIONS



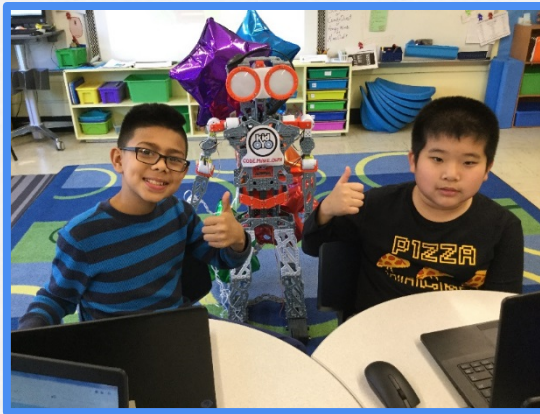
@Roslyn Elementary Schools
RETHINK. RESET. REBUILD.
MATH LITERACY



- AIMSWEBPLUS
- MATH SPECIALIST
- GOMATH



@Roslyn Elementary Schools
RETHINK. RESET. REBUILD.
Science Technology Engineering Math



CODE.MAKE.OWN



- KidOYO
- CODE DRONES
- ENRICHMENT
- GOOGLE

**@Roslyn Elementary Schools
RETHINK. RESET. REBUILD.
ENTREPRENEURSHIP – BUSINESS**



- Creating Problem Solutions
- Designing Business Plans
- Obtaining and Applying Customer Feedback
- Budgeting, Marketing
- Creating the Product



@Roslyn Elementary Schools RETHINK. RESET. REBUILD. MENTAL WELLNESS



- STAR DANCE
- SENSORY HALLWAYS
- YOGA CORNERS
- MINDFULNESS ROOMS



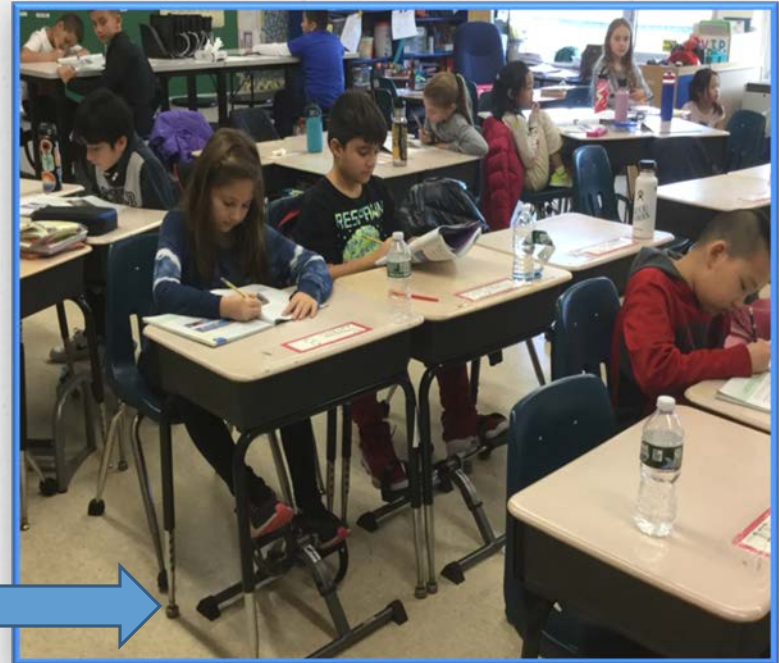
**@Roslyn Elementary Schools
RETHINK. RESET. REBUILD.
POWERFUL LEARNING ENVIRONMENTS**



**@Roslyn Elementary Schools
RETHINK. RESET. REBUILD.
POWERFUL LEARNING ENVIRONMENTS**



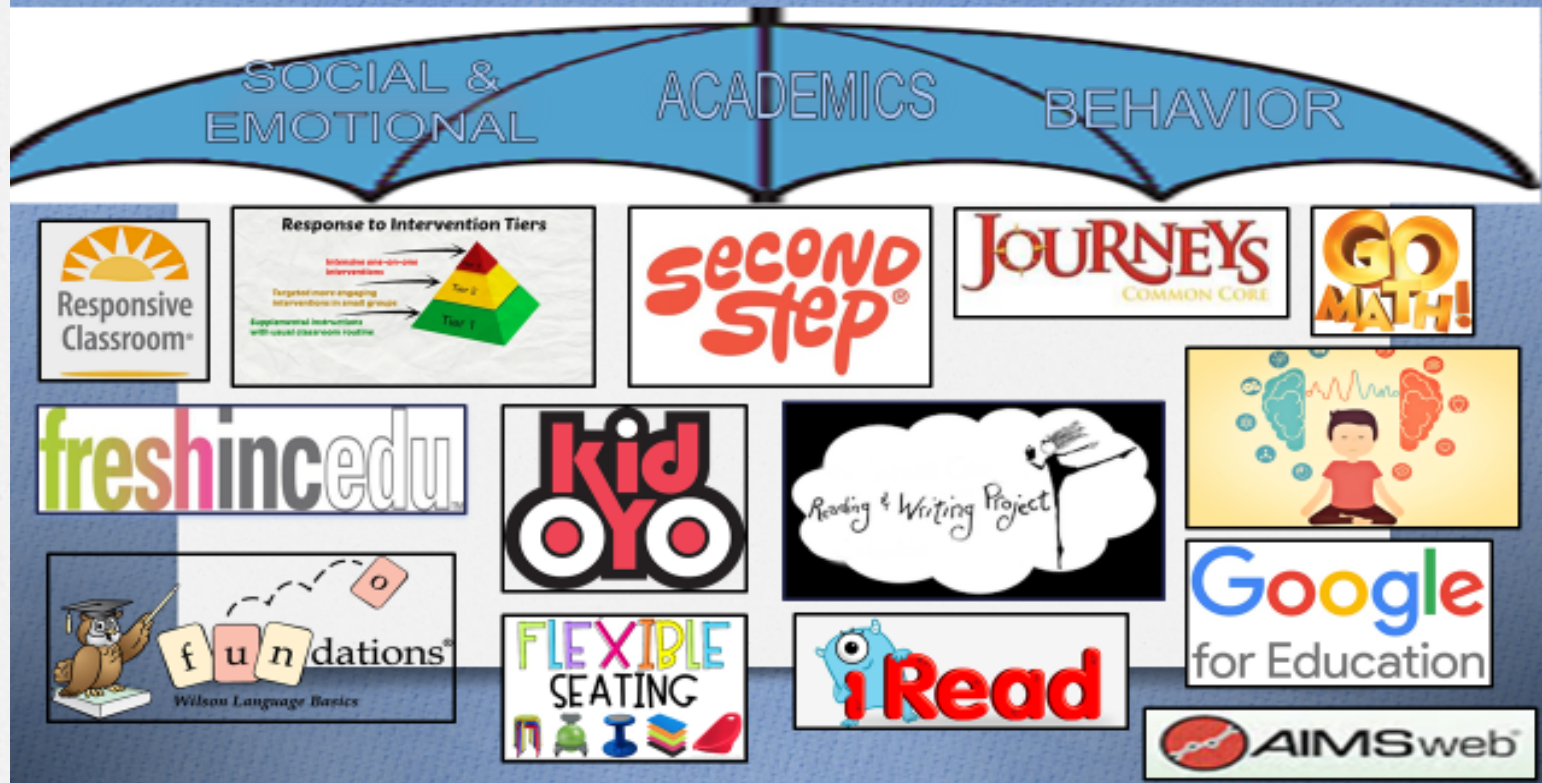
@Roslyn Elementary Schools
RETHINK. RESET. REBUILD.
POWERFUL LEARNING ENVIRONMENTS



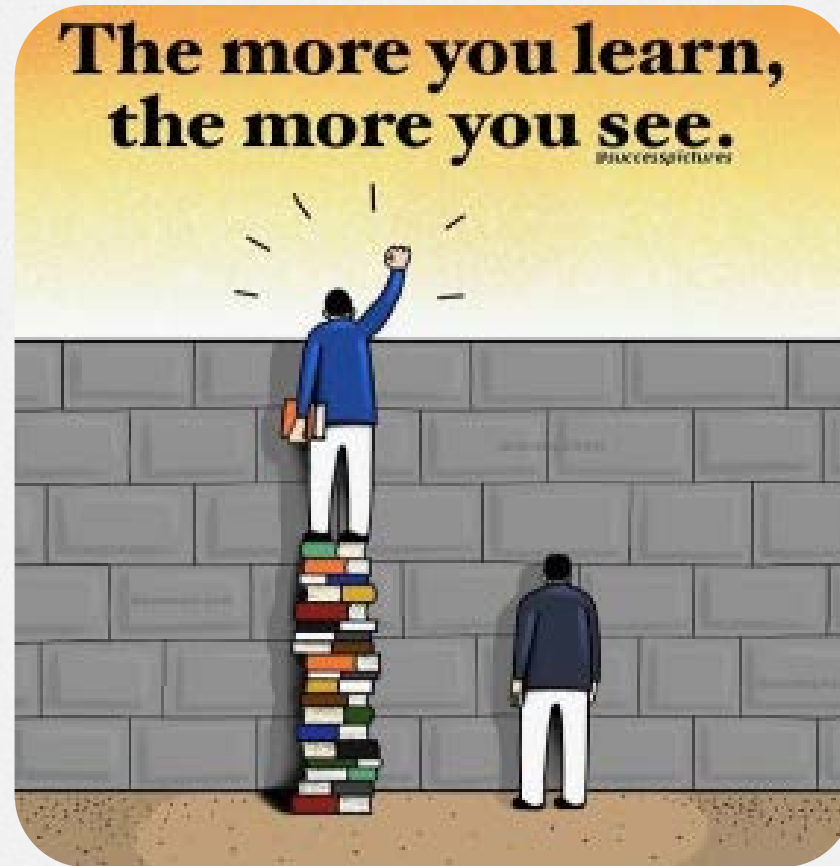
**@Roslyn Elementary Schools
RETHINK. RESET. REBUILD.
POWERFUL LEARNING ENVIRONMENTS**



@Roslyn Elementary Schools
RETHINK. RESET. REBUILD
MULTI-TIERED SYSTEMS OF SUPPORT



Secondary Highlights



@RoslynMiddleSchool

RETHINK. RESET. REBUILD.



- o Curriculum Writing/Professional Development/Materials & Supplies/Textbooks
 - o BizLIFE8 (Leadership, Innovation, Finance, Entrepreneurship)
 - o Sport Health
 - o GoogleClassroom Platform/Chromebooks **7th Grade**
- o Expansion of Career Programming
 - o Career Day – exposure to broad spectrum of future opportunities
 - o Maia Learning – Career Planning
- o Every-other-day Team Meetings
 - o Cafeteria presence



- o READ 180
- o AIMSwebPlus
- o Transition In/Transition Out
 - o Climate Survey



@RoslynHighSchool

RETHINK. RESET. REBUILD.



- o Curriculum Writing/Professional Development/Materials & Supplies/Textbooks
 - o Adulting 101: #Wisdom4Life
 - o Artificial Intelligence, Cybersecurity and Beyond
 - o Introduction to Robotics
 - o Responding to Emergencies
 - o New Media Communications I (Journalism)
 - o Composition, Communication, and Research
 - o Chinese 5
 - o AP Chinese Language and Culture



- o INCubator/ACCELerator
- o READ180 Literacy
- o Mission Be

@RoslynHighSchool RETHINK. RESET. REBUILD. #StudentPrograms

- o The WAREHOUSE (staffing/financial aid/college apps/essay writing)
- o Two Day College Essay Writing Summer Bootcamp
- o College Tours
- o Mental Health
 - o Expansion of community partnerships through Mental Health Forum and development of regional coalition



@RoslynHighSchool
RETHINK. RESET. REBUILD.
#StudentPrograms



Freshman Follow-up

Challenge Day follow up workshops focused on SEL, Connectedness, Mental Health Support

Sophomore "Calling"

Career Planning
Career Fair & Exposure to College Majors

**Grade Level
Themed
Seminar Days**

Junior College Programming

Early College Programming
Essay/Admissions Workshops with College Representatives & Completion of Common Application with Counselors

Senior Sendoff

Post-secondary transition workshops

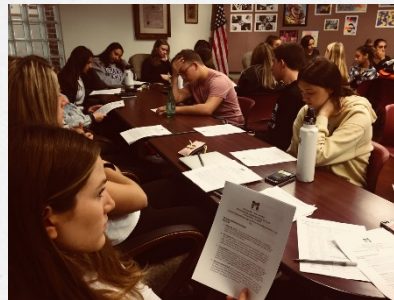
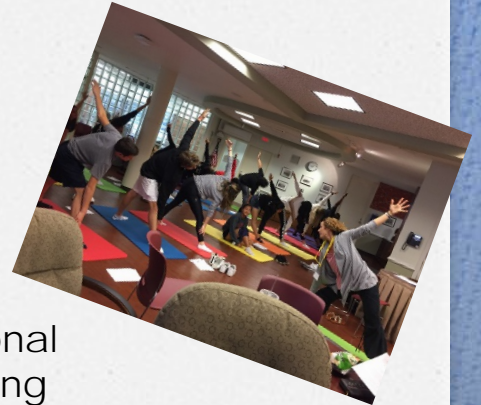
A circular logo with a metallic border and the word "RESET" in green capital letters inside a white oval.

RESET

@RoslynMiddleSchool RETHINK. RESET. REBUILD.

#MindfulMentorsStudentProgram

- o Carin Winter, CEO and Founder of Mission Be
 - o 9th – 12th grade
 - o Mindfulness peer leader training
 - o Helps students cultivate their own personal practice
 - o Trains students to teach the practice to their peers
 - o Designed to improve student learning and school climate
 - o Outcomes: reduce stress, increase focus, increase emotional intelligence, increase resilience, improve physical well-being
-
- o 2019-2020: 60 students
 - o 2020-2021: 100 students projected to participate

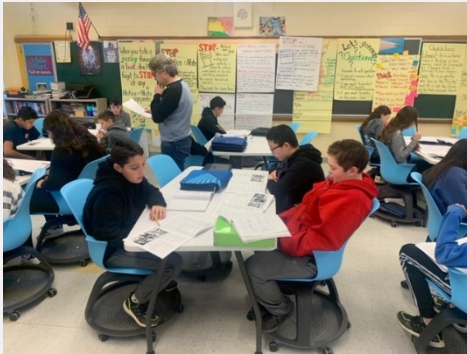


@RoslynMiddleSchool RETHINK. RESET. REBUILD.

#CreativeSpacesFosteringCuriosity&Collaboration

Completed:

- o Middle School Media Center/Makerspace
- o MS Computer Lab (Under Construction)
- o MS Room 110
- o MS Room 606
- o Two more rooms this year!



@RoslynHighSchool

RETHINK. RESET. REBUILD.

#CreativeSpacesFosteringCuriosity&Collaboration

Completed:

- o HS Mindfulness Room
- o INCubator@RHS
- o SS Study Center
- o English Study Center
- o HS Learning Center – Room 237
- o HS Room 236 – READ 180 Lab
- o Two more rooms this year!



BUDGET-TO-BUDGET COMPARISON

<u>YEAR</u>	<u>Dollar Amount</u>
o 2019-2020	\$113,190,196
o 2020-2021	\$115,942,610
o Difference	\$ 2,752,414*
o +2.43%*	

*First Draft Proposal

BUDGET-TO-BUDGET

Large ticket increases and decreases

❖ Salaries in accordance with agreements	\$1,214,819
❖ Employer contribution to TRS	805,731
❖ BOCES services	425,883
❖ Transfer to Capital Fund	250,000
❖ Social Security and MC taxes	244,775
❖ Transportation to Private / Special Schools	177,184
❖ Textbook Purchases	110,878
❖ Decrease in Medical Costs	<u>-867,162</u>
❖ Net Change just these 8 items	\$ 2,362,108

ESTIMATE of 2019-2020 FUND BALANCE

	Actual Amount
2018-2019 FUND BALANCE:	
RESERVED FOR ENCUMBRANCES	454,566
RESERVED FOR EMPLOYEE BENEFITS ACCRUED LIABILITY	121,728
RESERVED FOR REPAIRS	1,291,114
RESERVED FOR WORKERS COMPENSATION	57,448
RESERVED FOR CAPITAL IMPROVEMENTS	8,720,515
RESERVED FOR RETIREMENT SYSTEM CONTRIBUTIONS	7,409,056
RESERVED FOR UNEMPLOYMENT BENEFITS	1,520,871
DESIGNATED / APPROPRIATED FUND BALANCE	500,000
UNRESERVED / UNDESIGNATED FUND BALANCE	4,518,160
TOTAL FUND BALANCE JUNE 30, 2019:	\$24,593,458
LESS: 2019-20 APPROPRIATED FUND BALANCE:	500,000
TOTAL FUND BALANCE JULY 1, 2019:	\$24,093,458

REVENUE ESTIMATES

		Budgeted	Projected	Variance Favorable (Unfavorable)
ITEMIZED REVENUE 2019-20				
PILOT REVENUES:	a	\$5,232,704	\$5,239,264	\$6,560
CONTINUING EDUCATION TUITION	b	\$300,000	\$318,111	18,111
DAY SCHOOL TUITION (SPECIAL EDUCATION & HILLTOP ACADEMY)	c	\$1,800,000	\$2,000,000	200,000
INTEREST AND EARNINGS:	d	\$350,001	\$358,146	8,145
PROPERTY RENTAL AND INSURANCE RECOVERY:	e	\$50,000	\$50,000	0
REFUND OF PRIOR YEAR'S EXPENSE/ UNCLASSIFIED REVENUE:	g	\$50,000	\$117,218	67,218
STATE AID	h	\$7,275,063	\$6,942,798	(332,265)
OTHER (GIFTS, SALE OF SCRAP, MISCELLANEOUS)	i	\$100,000	\$167,045	67,045
APPROPRIATED FUND BALANCE (SEE ABOVE)	j	\$2,992,600	2,992,600	0
SUB-TOTAL (2019-2020 REVENUE EXCLUDING TAX LEVY):		\$18,150,368	\$18,185,181	34,813
PROPERTY TAX LEVY (INCLUDING STAR)	k	\$95,039,828	\$95,039,828	0
TOTAL REVENUE		\$113,190,196	\$113,225,009	\$34,813

EXPENDITURE ESTIMATES

EXPENDITURES 2019-2020 (Estimated)				
Contract Salaries Certified (00,10,20,28,30,38,50,52,58)	a	\$43,110,539	\$43,803,419	(\$692,880)
Other Certified Salaries (11,21,29,31,39,40,51,53,55,56,57,59)	b	\$3,380,275	\$3,054,617	\$325,658
Contract Salaries Classified (60,62,64,66,68)	c	\$11,600,608	\$10,932,513	\$668,095
Other Classified Salaries (61,63,65,67,69)	d	\$1,458,222	\$1,619,951	(\$161,729)
Furniture and Equipment (2xx)	e	\$1,413,197	\$922,252	\$490,945
Utilities (421 through 429)	f	\$1,647,306	\$1,613,301	\$34,005
Legal Services (442)	g	\$390,000	\$354,864	\$35,136
Tuition and Textbooks (471,472,473,474,480,481)	h	\$1,821,232	\$891,123	\$930,109
BOCES Services (490)	i	\$3,185,942	\$3,590,366	(\$404,424)
All Other Contract Services, Materials and Supplies (4xx)	j	\$8,001,936	\$7,620,796	\$381,140
Debt Service Principal (600) & Interest (700)	k	\$4,892,403	\$4,777,411	\$114,992
Employee Benefits (800)	l	\$29,738,536	\$27,283,579	\$2,454,957
Interfund Transfers (9xx)	m	\$2,550,000	\$2,411,084	\$138,916
Total		\$113,190,196	\$108,875,276	\$4,314,920
NET VARIANCE REVENUES AND EXPENDITURES:				\$4,349,733

TAX LEVY LIMIT: 2% IS NOT REALLY 2%

- For 2020-2021 the inflation rate is **1.81%**. Therefore, the growth factor is limited to 1.81%
- Exclusions change that number
- Legal tax levy limit is due to:
 - An increase in the property tax base growth factor of **1.56%**
 - An increase in our capital exclusion
 - These two items are slightly offset by an increase in our projected PILOT payments
- Roslyn's legal tax levy limit for 2020-2021 is **3.62%**

LEVY LIMIT BEFORE EXCLUSIONS

Prior School Year Tax Levy	95,039,828.00	
X Tax Base Growth Factor	1.0156	96,522,449.32
+ PILOTS Receivable 2019-20	5,232,704.72	101,755,154.04
Capital Tax Levy 2019-20 (net of aid)		
H Fund Expenses (net of Reserves)	1,000,000.00	
+ Debt Service & Lease Expense	5,266,307.28	
- Debt Service Fund Subsidy	1,792,600.00	
- State Building Aid	1,186,492.00	
- State Transportation Aid	78,390.00	
- Capital Levy Exclusion 2019-20	<u>3,208,825.28</u>	98,546,328.76
X Allowable Growth Factor	1.0181	100,330,017.31
- Pilots Receivable 2020-21	5,530,901.00	
Tax Levy Limit Before Exclusions		94,799,116.31

CAPITAL EXCLUSION (Gross Amount)

Purpose	Date of Issue	2019-20	2020-21
Refinanced Bond	May-09	1,455,375.00	1,432,750.00
Refinanced Bond	Jul-12	337,225.00	334,300.00
2014 Bond Part 1	Sep-16	1,949,443.76	1,918,943.76
2014 Bond Part 2	Apr-17	353,700.00	351,300.00
Energy Performance Contract	Feb-09	316,160.14	316,160.04
Parking Lease Payments (1620.4)	Annual	176,362.00	178,689.00
Bus Lease Purchase	Dec-16	177,566.00	177,566.00
Bus Lease Purchase	Dec-15	95,862.36	0.00
Bus Lease Purchase	Dec-17	97,689.02	97,689.02
Bus Lease Purchase	Oct-13	0.00	0.00
Bus Lease Purchase	Dec-14	0.00	0.00
Bus Bond Anticipation Note	Sept-18	106,924.00	191,162.40
Bus Purchase (5510.21)		200,000.00	170,000.00
		5,266,307.28	5,168,560.22

LEVY LIMIT WITH EXCLUSIONS

+ Torts in Excess of 5% of Levy	0.00	94,799,116.31
Capital Tax Levy 2020-21 (net of aid)		
H Fund Expenses	1,250,000.00	
+ Debt Service & Lease Expense	5,168,560.22	
- Debt Service Fund Subsidy (2014)	180,000.00	
- Debt Service Fund Subsidy (2000)	1,767,050.00	
- State Building Aid	716,082.00	
- State Transportation Aid	78,390.00	
+ Capital Levy Exclusion 2020-21	<u>3,677,038.22</u>	98,476,154.53
+ Pension Exclusion		
ERS (none for 2020-21)	0.00	
TRS (none for 2020-21)	0.00	
Tax Levy Limit With Exclusions		98,476,154.53
		3.62%

TAX LEVY ESTIMATE (Starting Point)

	2019-20	2020-21	\$ Change	% Change
Budget	\$113,190,196	\$115,942,610	\$2,752,414	2.43%
Pilots	\$3,821,359	\$4,106,794	\$285,435	7.47%
LIPA PILOTS	\$1,411,345	\$1,424,107	\$12,762	0.90%
Adult Education	\$300,000	\$300,000	\$0	0.00%
Tuition- Spec/Alt Educ	\$1,800,000	\$1,900,000	\$100,000	5.56%
Interest & Earnings	\$350,000	\$400,000	\$50,000	14.29%
Other Revenue	\$200,000	\$250,000	\$50,000	25.00%
Basic State Aid *	\$7,275,063	\$7,297,213	\$22,150	0.30%
Subtotal Other Revenue	\$15,157,768	\$15,678,114	\$520,346	3.43%
Applied Fund Balance	\$500,000	\$200,000	(\$300,000)	-60.00%
Applied Reserves	\$2,492,600	\$2,207,050	(\$285,550)	-11.46%
Tax Levy	\$95,039,828	\$97,857,446	\$2,817,618	2.96%

a - Executive Budget Proposal b - includes \$10,000 from Unemployment Insurance Reserve, \$250,000 from ERS Pension Reserve, and \$1,947,050 from Debt Service Fund

SUMMARY

When you think you're done...
you've just begun!

<u>Year</u>		<u>Dollar Amount</u>
o 2019-2020		\$113,190,196
o 2020-2021		\$115,942,610
Difference	2.43%*	\$ 2,752,414*

Tax Levy Limit: 3.62%

Tax Levy Estimate: 2.96% *

*First Draft proposal

THANK YOU



QUESTIONS