



SUPERINTENDENT'S BUDGET PRESENTATION

February 1, 2018

Beginning of the Process

2018-2019 Draft

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

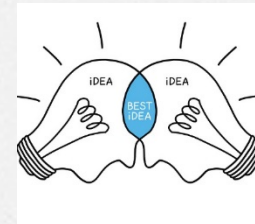


AGENCY

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

BUDGET TIMELINE

- o 2/1: Distribution to BOE of Superintendent's draft proposal
- o 2/15: Physical Education, Health & Athletics and Transportation budget innovations and highlights
- o 3/8: Technology and Capital/Facilities budget innovations and highlights
- o 3/22: PPS & Special Education, Enrollment, Personnel, Salary and Benefits
- o 3/22: First legal notice published
- o 4/17: Revenue and Tax Levy- adoption of proposed budget

BUDGET TIMELINE

- o 4/24: Property tax report card due to State Education Department (SED)
- o 5/3: Budget hearing
- o 5/15: Annual meeting and budget vote

BUILDING THE BUDGET

- Fiscally responsible
- This budget reflects and supports the Board of Education goals throughout
- 2% 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 What do we need to build and sustain
- o Presentation will focus on highlights and big picture
- o Finalization of staffing not complete

WHAT'S INCLUDED OVERVIEW

- o Personnel
- o Program
- o Technology
 - o (Exploring Secondary Chromebooks transition/Elementary iPads)
- o Impact of TRS, ERS, Health Insurance
- o Facilities
- o Equipment
- o Supplies
- o Transportation
- o Capital money
- o Special education
- o Enrollment

CAPITAL WORK

1,750,000 in transfer to capital for the following:

- o Repair and replacement of sidewalks, curbs, paving and other landscaping (including hardscapes) at all district locations including parking lots and as necessary
- o District wide abatement of hazardous materials
- o Repair and replacement of existing HVAC systems at all district locations as necessary
- o Irrigation and associated site work on playfields, flower beds, and grass areas around buildings at all district locations

CAPITAL WORK

(continued)

- Ø Repair, purchase and installation as necessary of playground equipment at all district locations including "fall surfacing" such as fibar
- Ø Repair, purchase and installation of plumbing fixtures and associated piping as necessary throughout the district
- Ø Procurement and installation of building signs including lighting as necessary
- Ø Furnishings and equipment necessary for the renovated libraries and instructional spaces including those furnished through the bond

CAPITAL WORK (continued)

- 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 Renovation of middle school and high school locker rooms as well as elementary classroom lockers
- o Installation of practice field driveway at the high school

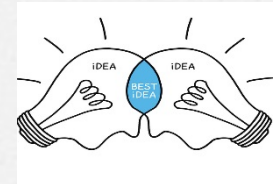
CULTURE OF INNOVATION @ RPS

Curiosity ~ Agency ~ Risk-Taking ~ Collaboration

CURRICULUM
& INSTRUCTION



PHYSICAL
ENVIRONMENT



PROFESSIONAL
DEVELOPMENT



ELEMENTARY: CURRICULUM & INSTRUCTION

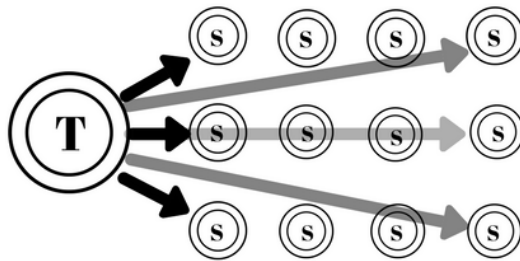
Curiosity ~ Agency ~ Risk-Taking ~ Collaboration

- o Literacy K-5 Program – Phase II
 - o Targeted Instructional Centers
 - o Classroom Leveled Libraries
- o Response to Intervention - Phase II
- o Next Generation Science Standards
- o Digital Citizenship
- o Mindfulness/Mental Health
 - o Mindfulness rooms/Mindful Literacy Night
- o Entrepreneurship Program



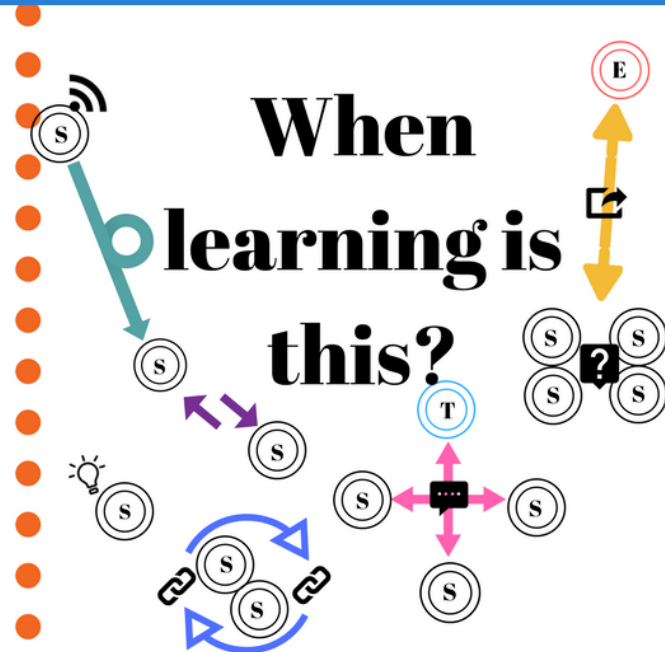
PHYSICAL ENVIRONMENTS SHIFT...

**Why teach
like this?**



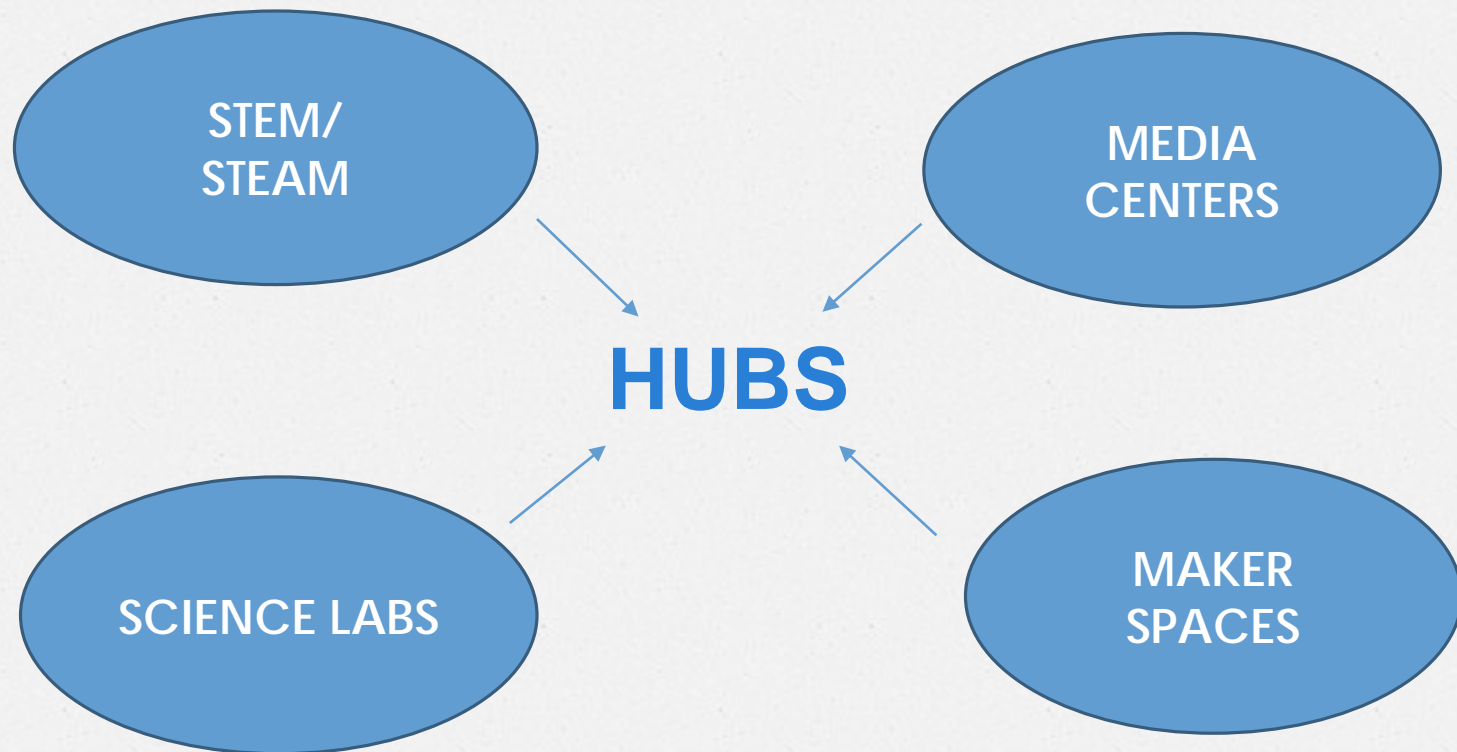
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**When
learning is
this?**



ELEMENTARY: INNOVATIVE SPACES

Curiosity ~ Agency ~ Risk-Taking ~ Collaboration



INNOVATIVE SPACES



INNOVATIVE SPACES



INNOVATIVE SPACES



INNOVATIVE SPACES



ELEMENTARY: PROFESSIONAL DEVELOPMENT

Curiosity ~ Agency ~ Risk-Taking ~ Collaboration

- Literacy Program K-5 – Phase II
- Response to Intervention – Phase II
- Exploring Google Classroom
- Mindfulness in the Classroom



SECONDARY PROGRAM: MIDDLE SCHOOL

Curiosity ~ Agency ~ Risk-Taking ~ Collaboration

- o Transition In/Transition Out
- o Experiential Learning
 - o Science Cafes
- o Curriculum Writing/Professional Development/Materials & Supplies/Textbooks
 - o Exploring Google Classroom Platform/Chromebooks
- o Digital Citizenship 6
 - o Share with Care
 - o Don't Fall for Fake
 - o Secure Your Secrets
 - o It's Cool to Be Kind
 - o When in Doubt, Talk it Out

SECONDARY PROGRAM: MIDDLE SCHOOL

Curiosity ~ Agency ~ Risk-Taking ~ Collaboration

- o Curriculum Writing/Professional Development/Materials & Supplies/Textbooks *(cont.)*
 - o Embed zSpace VR within MS Curriculum
 - o Health, English, Science, Coding, Special Education
 - o Medical Detective PLTW 7&8
 - o Exploring Myths and Facts of Science 7&8
 - o American Pop Culture 7&8
 - o Facing Our Future 7&8
 - o Film Production 7&8
 - o Film Studies 7&8
 - o Mindfulness (Cory Muscara)

SECONDARY PROGRAM: HIGH SCHOOL

Curiosity ~ Agency ~ Risk-Taking ~ Collaboration

- o Curriculum Writing/Professional Development/Materials & Supplies/Textbooks
 - o Continuity
 - o TED Talks/App Inventor/Senior Experience/Digital Course Offerings
 - o Experiential Learning
 - o Mandarin 3 and 3 Honors (sequence)
 - o General Chemistry
 - o General Physics

SECONDARY PROGRAM: HIGH SCHOOL

Curiosity ~ Agency ~ Risk-Taking ~ Collaboration

- o Curriculum Writing/Professional Development/Materials & Supplies/Textbooks (*cont.*)
 - o Intro to Romance Languages
 - o Legal History: A Gendered United States
 - o Dance, Fitness, & PE
 - o Crossfit & PE
 - o Yoga & PE
 - o Mindfulness & the Advanced Mindset
 - o INCubator@RHS
 - o Mission Be (Carin Winter)

SECONDARY INNOVATIVE SPACES

Curiosity ~ Agency ~ Risk-Taking ~ Collaboration

- o Creative Spaces Fostering Curiosity & Collaboration
 - o Middle School Media Center/Makerspace
 - o High School Media Center
 - o Classrooms



SECONDARY INNOVATIVE SPACES

Curiosity ~ Agency ~ Risk-Taking ~ Collaboration

o Creative Spaces Fostering Curiosity & Collaboration

- o HS Mindfulness Room
- o HS Study Centers
- o INCubator@RHS



BUDGET-TO-BUDGET COMPARISON

YEAR

Dollar Amount

o 2017-2018

\$107,181,298

o 2018-2019

\$110,732,415

o Difference

\$3,551,117*

o +3.31%*

*First Draft Proposal

BUDGET-TO-BUDGET

- o Large ticket increases (including salaries and new positions)
- o Health Insurance +1,258,873 +7.72%
- o TRS Employer Contribution +648,590 +14.77%
- o Special Education (not salaries) +117,029 +2.39%
- o Professional Salaries +1,073,168 +2.39%
- o Support Salaries +329,798 +2.71%
- o Total of just these five items: +3,427,818

ESTIMATE of 2017-2018 FUND BALANCE

ESTIMATE AS OF 1-31-18:

2016-2017 FUND BALANCE:

	Actual Amount
RESERVED FOR ENCUMBRANCES	674,242
RESERVED FOR EMPLOYEE BENEFITS ACCRUED LIABILITY	178,347
RESERVED FOR REPAIRS	1,032,221
RESERVED FOR WORKERS COMPENSATION	1,496,405
RESERVED FOR CAPITAL IMPROVEMENTS	8,415,323
RESERVED FOR RETIREMENT SYSTEM CONTRIBUTIONS	7,318,528
RESERVED FOR ADVANCES	0
RESERVED FOR LIABILITY AND CASUALTY CLAIMS	0
RESERVED FOR UNEMPLOYMENT BENEFITS	1,520,747
DESIGNATED / APPROPRIATED FUND BALANCE	300,000
UNRESERVED / UNDESIGNATED FUND BALANCE	4,287,251
TOTAL FUND BALANCE JUNE 30, 2017:	\$25,223,064
LESS: 2017-18 APPROPRIATED FUND BALANCE:	300,000
TOTAL FUND BALANCE JULY 1, 2017:	\$24,923,064

REVENUE ESTIMATES

ESTIMATE AS OF 1-31-18:			Variance
ITEMIZED REVENUE 2017-18	Budgeted	Projected	Favorable (Unfavorable)
PILOT REVENUES:	\$5,194,759	\$5,201,392	\$6,633
CONTINUING EDUCATION TUITION	\$300,000	\$318,082	18,082
DAY SCHOOL TUITION (SPECIAL EDUCATION & HILLTOP ACADEMY)	\$1,500,000	\$1,548,256	48,256
INTEREST AND EARNINGS:	\$120,000	\$123,383	3,383
PROPERTY RENTAL AND INSURANCE RECOVERY:	\$150,000	\$153,346	3,346
RECOVERY OF MISAPPROPRIATED FUNDS	\$0	\$0	0
REFUND OF PRIOR YEAR'S EXPENSE/ UNCLASSIFIED REVENUE:	\$0	\$57,144	57,144
STATE AID	\$6,194,410	\$6,194,410	0
OTHER (GIFTS, SALE OF SCRAP, MISCELLANEOUS)	\$0	\$114,882	114,882
APPROPRIATED FUND BALANCE (SEE ABOVE)	<u>2,101,250</u>	<u>2,283,490</u>	<u>182,240</u>
SUB-TOTAL (2017-2018 REVENUE EXCLUDING TAX LEVY):	\$15,560,419	\$15,994,384	433,965
PROPERTY TAX LEVY (INCLUDING STAR)	\$91,620,879	\$91,620,879	0
TOTAL REVENUE	\$107,181,298	\$107,615,263	\$433,965

EXPENDITURE ESTIMATES

ESTIMATE AS OF 1-31-18:

EXPENDITURES 2017-2018 (Estimated)	Budget	Actual	Variance
Contract Salaries Certified (00,10,20,28,30,38,50,52,58)	\$41,671,557	\$41,699,271	(\$27,714)
Other Certified Salaries (11,21,29,31,39,40,51,53,55,56,57,59)	\$3,143,946	\$2,684,016	\$459,930
Contract Salaries Classified (60,62,64,66,68)	\$10,953,628	\$10,474,341	\$479,287
Other Classified Salaries (61,63,65,67,69)	\$1,220,621	\$1,359,723	(\$139,102)
Furniture and Equipment (2xx)	\$1,710,487	\$1,349,534	\$360,953
Utilities (421 through 429)	\$1,563,685	\$1,499,743	\$63,942
Legal Services (442)	\$360,000	\$359,887	\$113
Tuition and Textbooks (471,472,473,474,480,481)	\$1,234,223	\$1,707,488	(\$473,265)
BOCES Services (490)	\$3,002,125	\$2,696,103	\$306,022
All Other Contract Services, Materials and Supplies (4xx)	\$7,287,758	\$7,005,158	\$282,600
Debt Service Principal (600) & Interest (700)	\$4,857,066	\$4,958,154	(\$101,088)
Employee Benefits (800)	\$27,726,202	\$26,794,081	\$932,121
Interfund Transfers (9xx)	\$2,450,000	\$2,365,230	\$84,770
Total	\$107,181,298	\$104,952,730	\$2,228,568

NET VARIANCE REVENUES AND EXPENDITURES:

\$2,662,534

TAX LEVY LIMIT

2% IS NOT REALLY 2%

- o For 2018-2019 the inflation is 2.13% but it is limited to 2%
- o Exclusions change that number
- o Roslyn's legal tax levy limit for 2018-2019 is 3.85%
- o Legal tax levy limit is due to:
 - o An increase in the property tax base growth factor of 1.75%
 - o A slight reduction in PILOT payments (other than LIPA)
 - o A slight increase in our capital exclusion

LEVY LIMIT BEFORE EXCLUSIONS

Prior School Year Tax Levy	91,620,879.00	
X Tax Base Growth Factor	1.0175	93,224,244.38
+ PILOTS Receivable 2017-18	5,194,759.31	98,419,003.69
Capital Tax Levy 2017-18 (net of aid)		
H Fund Expenses (net of Reserves)	1,250,000.00	
+ Debt Service & Lease Expense	5,278,217.52	
- Debt Service Fund Subsidy	1,801,250.00	
- State Building Aid	770,699.00	
- State Transportation Aid	73,916.00	
- Capital Levy Exclusion 2017-18	3,882,352.52	94,536,651.17
X Allowable Growth Factor	1.0200	96,427,384.20
- Pilots Receivable 2018-19	5,194,759.31	
Tax Levy Limit Before Exclusions		91,232,624.89

CAPITAL EXCLUSION

(Gross Amount)

Purpose	Date of Issue	2017-18	2018-19
Refinanced Bond	May-09	1,460,250.00	1,455,375.00
Refinanced Bond	Jul-12	341,000.00	337,225.00
2014 Bond Part 1	Sep-16	1,964,243.75	1,949,443.76
2014 Bond Part 2	TBD	338,625.00	353,700.00
Energy Performance Contract	Feb-09	316,160.14	316,160.14
Parking Lease Payments (1620.4)	Annual	171,843.00	174,080.00
Bus Lease Purchase	Dec-16	177,835.80	177,566.00
Bus Lease Purchase	Dec-15	102,722.75	95,862.36
Bus Lease Purchase	Dec-17	0.00	98,689.02
Bus Lease Purchase	Oct-13	109,302.42	57,106.43
Bus Lease Purchase	Dec-14	96,234.66	96,234.66
Bus Purchase (5510.21)	2018-19	200,000.00	200,000.00
		5,278,217.52	5,311,442.37

LEVY LIMIT WITH EXCLUSIONS

+ Torts in Excess of 5% of Levy	0.00	91,232,624.89
Capital Tax Levy 2018-19 (net of aid)		
H Fund Expenses	1,500,000.00	
+ Debt Service & Lease Expense	5,311,442.37	
- Debt Service Fund Subsidy	1,792,600.00	
- State Building Aid	1,038,827.00	
- State Transportation Aid	63,084.00	
+ Capital Levy Exclusion 2017-18	3,916,931.37	95,149,556.26
+ Pension Exclusion		
ERS (none for 2018-19)	0.00	
TRS (none for 2018-19)	0.00	
Tax Levy Limit With Exclusions		95,149,556.26
		3.85%

TAX LEVY ESTIMATE (Starting Point)

[illegible]

SUMMARY

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

<u>Year</u>	<u>Dollar Amount</u>
o 2017-2018	\$107,181,298
o 2018-2019	\$110,732,415
Difference	\$3,551,117
3.31% *	

Tax Levy Limit: 3.85%

Tax Levy: 2.86% *

*First Draft proposal

THANK YOU



QUESTIONS