

NORTH SHORE SCHOOL DISTRICT 2020-21 BUDGET GOALS

Shared Value Outcomes and Strategic Plan



Align the goals with District's Shared Valued Outcomes (SVO's) AND the three pillars of the District's Strategic Plan

Other 2020-21 Budget Goals

Remain sensitive to the fiscal pressures faced by the North Shore community

Stay within the New York State tax levy cap

Provide a safe and healthy learning environment for students and staff

Address areas of social emotional learning and wellness of all students

Comply with all New York State and Federal mandates

Other 2020-21 Budget Goals (continued)

Maintain

- General and Special Education Programs
- Athletics Programs
- Arts Programs
- Extracurricular Programs
- Class sizes at or below established guidelines

Continue

- To provide Professional Development to enhance teaching and learning

Continue to Upgrade

- Technology and infrastructure

THE BUDGET BUILDING PROCESS

- Superintendent shares District Goals and Assumptions with the administrative team
- Administrators asked to formulate zero-based budget proposals based upon:

District priorities as outlined in the SVOs, district goals, Strategic Plan and building initiatives

- Review prior years' approved budgets to ensure requested programs and items were implemented
- Review actual expenditures for the past five years
- Review district's contractual obligations under each labor contract-used to project salaries
- Review new staffing requests to ensure alignment with district's goals and Strategic Plan
- Review trends to project health care and other employee benefit costs

2020-21 EXPENDITURE BUDGET AT A GLANCE

Appropriations

Description	Approved Budget 2019-20	Proposed Budget 2020-21	\$ Change	% Change
General Support	10,229,046	10,404,401	175,355	1.71%
Instruction-Includes Regular and Special Education	63,943,253	65,619,754	1,676,501	2.62%
Pupil Transportation	2,881,939	2,798,441	(83,498)	(2.90%)
Community Service	53,000	33,500	(19,500)	(36.79%)
Employee Benefits	26,068,069	27,090,048	1,021,979	3.92%
Debt Service/Tax Anticipation Notes and Interfund Transfer	4,624,648	4,695,549	70,901	1.53%
Total	107,799,955	110,641,693	2,841,738	2.636%

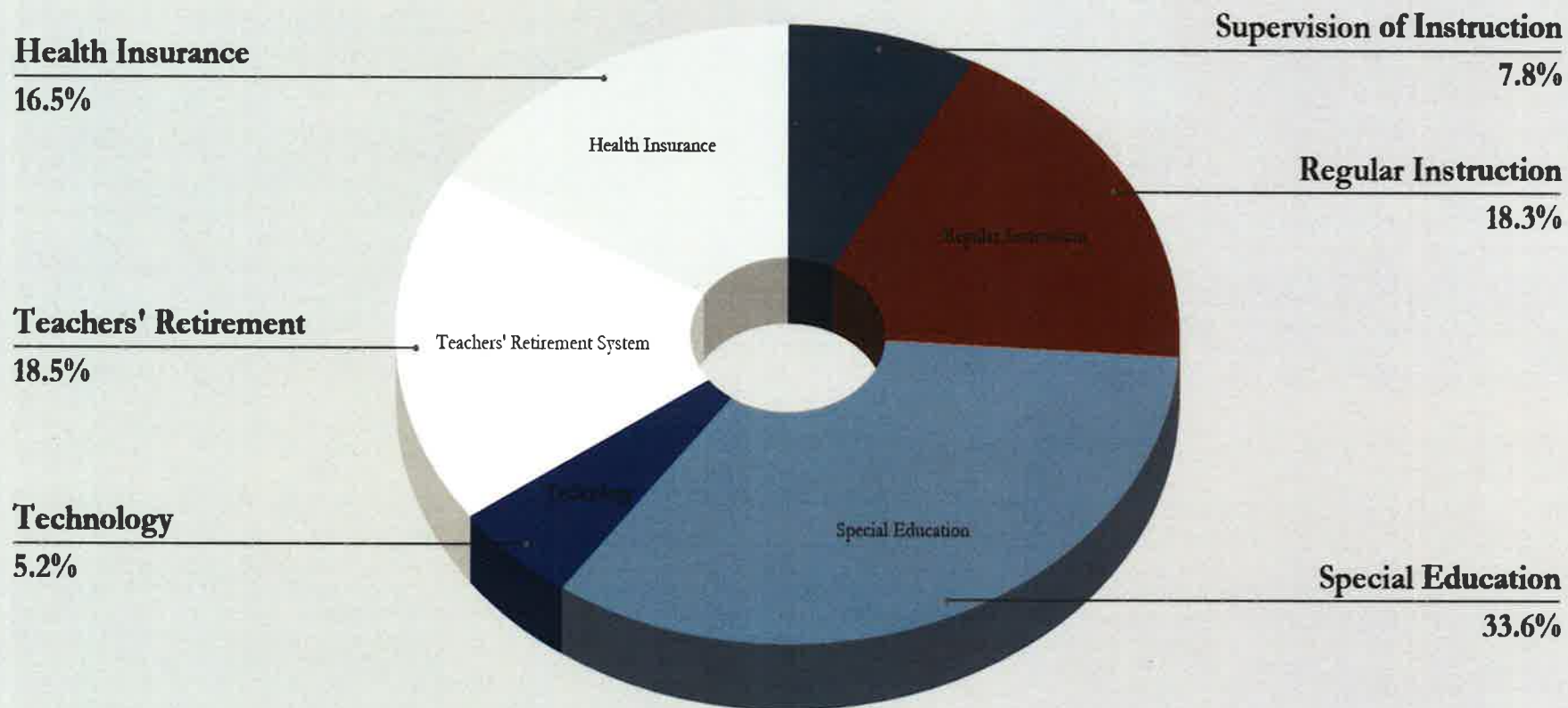
BUDGET DRIVERS ROLL OVER STAFF CONTRACTS

2019-20 Salaries	2020-21 Salaries	Dollar Increase	Percentage Increase
61,779,048	63,525,836	1,746,788	2.83%

THE BUDGET DRIVERS

	2019-20 Approved Budget	2020-21 Proposed Budget	\$ Increase	% Increase
TOTAL OF BUDGET	107,799,955	110,641,693	2,841,738	2.636%
Supervision of Instruction <i>Increase in Program Cost</i>	5,625,621	5,821,604	195,983	3.48%
Regular Instruction <i>Increase in Program Cost</i>	36,897,741	37,286,544	388,803	1.05%
Special Education <i>Increase in Program Cost</i>	12,194,542	12,953,210	758,668	6.22%
Technology <i>Student Information System Upgrade</i>	1,930,421	2,048,712	118,291	6.13%
Teachers' Retirement System <i>Rate Increase From 8.86% to 9.25-10.25%</i>	4,758,225	5,175,062	416,837	8.76%
Health Insurance <i>Projected Rate Increase January to June 2021</i>	13,737,548	14,110,133	372,585	2.71%
Total	75,144,098	77,395,265	2,251,167	3.00%

2020-21 MAJOR BUDGET DRIVERS



NEW-INSTRUCTION SUPPORT BUDGET

Staffing, Technology and Infrastructure Upgrades- Enhance Teaching and Learning:

- **District Wide-\$120,342.83-** Unanticipated Enrollment Changes (All Buildings)
- **Glen Head- \$15,644.57-**.13 FTE Math Support-Split .4 FTE among all three elementary schools
- **Glenwood Landing - \$15,644.57-**.13 FTE Math Support
- **Sea Cliff - \$16,868.00-**.14 FTE Math Support
- **Middle School - \$84,239.98-** .7 FTE Mandated Support for ENL (English as a New Language)
- **Middle School - \$48,137.13 -** .4 FTE to Support Reading and Reading Intervention
- **Middle School - \$8,685.40 -** .1 FTE Grade 8 Dance Course in Lieu of Physical Education
- **Middle School - \$36,102.85 -** .3 FTE Expand ILC from Grades 6 and 7 to 6, 7 and 8
- **High School - \$30,856.00 -** .4 FTE Mandarin due to increased enrollment
- **High School - \$36,102.85 -** .3 FTE ENL - Mandated Support for ENL Students
- **High School - \$17,370.80** .2 FTE Dance Elective - Advanced Dance Course
- **High School - \$24,068.57** .2 FTE Music Production and Technology-(avenue for students who are not in traditional ensembles to participate in music education)

INSTRUCTION BUDGET-Continued

Enhancement in Teaching and Learning

Continue: Professional Development in all disciplines to support teacher growth and contemporary learning

Increase: Curricular offering including dual enrollment opportunities

Continue: Curriculum work to develop cutting-edge and innovative STEAM programs such as film through Stony Brook University and Forensics through Syracuse University

Includes: Funds to expand college visits to diverse geographic regions

Includes: Funds for K-12 Teen Intervention curriculum for social workers to support students who have been suspended due to substance related infractions

Continue Training: In the RULER Program to support social and emotional learning at all three elementary schools

Continue: To provide opportunities for speakers with programs related to wellness, including alcohol and drug prevention

Provides: Linguistic support services for ELL (English Language Learners) students through integrated co-teaching and stand-alone; tailored toward student needs in both language and content

INSTRUCTION BUDGET-continued

Enhancement in teaching, and social emotional learning

- **Includes:** Funds to increase classroom libraries and materials for small group instruction
- **Expands:** Book club units to include diverse genres
- **Equity for students through clubs:** All clubs reviewed by Asst Supt for Instruction. Inactive clubs eliminated
- **Budget supports technology:** Association with digital portfolio and its association with student led conferences
- **Expands:** The use of NoodleTools at the MS (online research management platform that promotes critical thinking and authentic research)
- **Purchase Peardeck:** An interactive software which allows students to interact with teachers real time during slide show presentations
- **Video Streaming:** Of interscholastic events

OTHER SUPPORT BUDGET

Technology and Infrastructure Upgrades - Enhance Teaching and Learning:

- **Phase II -21st Century Learning Spaces \$80,000-** to enhance collaborative learning
- **Student Information System - \$ 140,959 -** Upgrade and Migration
- **Music Instruments - \$38,745-** Five-Year Plan to Replace Musical Instruments
- **Telephone System Upgrade - \$201,027 -** Current System Obsolete cannot secure replacement parts
- **Network Switch Upgrade - \$304,000-**Most of the switches no longer supported by vendor
- **Middle School Library Air Condition- \$822,330**
- **Glenwood Landing Connecting Corridor Roof - \$97,775-** Leaking
- **High School Generator Replacement \$290,784-**Emergency Power Supply-Beginning to show wear and tear; end of useful life

WHAT ARE THE UNKNOWNNS

- State Aid-only the Executive Budget is known at budget formulation time
- Economic and political environment may change- example: NYS could roll back aid mid-year due to State Budget deficit
- Health Insurance cost for calendar 2021- unknown at budget formulation time
- Unanticipated health and safety needs are difficult to project
- Student enrollment may change
- Kindergarten registration just started
- Student services may change based on annual review of IEPs
- Students' course selection – grades 6-12 and the impact on staffing

2020-21 REVENUES AT A GLANCE

Total Budget	2019-20 Approved Budget 107,799,954.90	2020-21 Proposed Budget 110,641,692.51	\$ Increase 2,841,737.61	% Increase 2.636%
Split Properties	150,000.00	150,000.00	.00	.00%
PILOT 2 Peaking Stations	1,719,411.15	1,863,215.74	143,804.59	8.36%
Business PILOT IDA	32,000.00	32,000.00	.00	00%
Former LILCO Properties	7,069,422.96	7,210,811.42	141,388.46	2.00%
State Aid	5,523,391.00	5,322,877.00	(200,514.00)	(3.63%)
Miscellaneous Revenues	1,455,000.00	1,862,184.00	407,184.00	27.99%
FUND BALANCE				
Current Operations	1,200,000.00	1,064,501.97	(135,498.03)	(11.29%)
Marcellino/Lavine Grant	600,000.00	400,000.00	(200,000.00)	(33.33%)
Closed Tax Certiorari	500,000.00	500,000.00	.00	.00%
Interfund Transfer	1,200,000.00	1,200,000.00	.00	.00
Subtotal Other Revenues	19,449,225.11	19,605,590.13	156,365.02	0.80%
Total Tax Levy-Proposed	88,350,729.79	91,036,102.38	2,685,372.59	3.039%
Tax Levy Permitted	88,411,974.21	91,036,102.38		
UNDER NYS CAP	(61,244.42)	(00)		

REVENUE CHALLENGES

- Interest income
- Cap-Set at 1.81%; maximum allowable under Tax Cap law for North Shore with adjustment is 3.039%; current estimated levy increase 3.039%. Budget to Budget Increase is 2.636%
- Continued reduction in assessment and a shift of the tax burden from LIPA to residents
- State Aid-Difficult to predict expense based aids
- Fund Balance-Continued dependence on fund balance and reserves

PAST AND FUTURE USE OF MARCELLINO AND LAVINE GRANT

PAST AND PROPOSED ALLOCATION

Year	Amount
2014-15	169,519
2015-16	600,000
2016-17	1,000,000
2017-18	1,000,000
2018-19	800,000
2019-20	600,000

FUTURE ALLOCATION

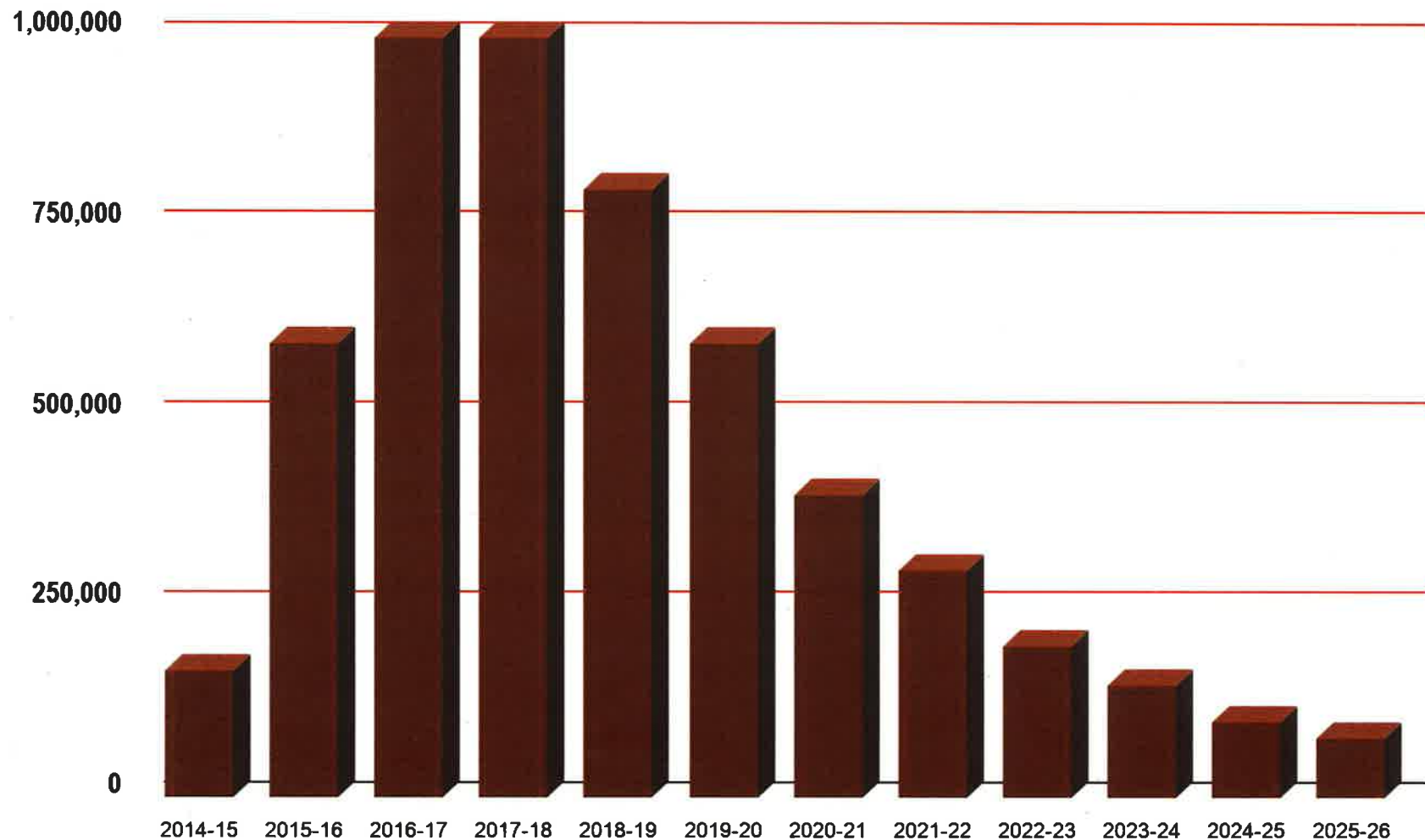
Year	Amount
2020-21- Proposed	400,000
2021-22	300,000
2022-23	200,000
2023-24	150,000
2024-25	100,000
2025-26-Plus Accrued Interest	80,481

Future budget allocations of the Grant will be reviewed on an ongoing basis to ensure structural balance of the district's finances.

PAST AND FUTURE ALLOCATION

Special Legislative Grant to Offset LIPA Ramp Down

Allocation of Special Legislative Grant from NYS Senate and Assembly-Received in 2014/2015



THE STATUS OF FUND BALANCE



PROPOSED AND FUTURE ALLOCATION OF FUNDS TAX CERTIORARI RESERVE (LIQUIDATED)

PAST AND PROPOSED ALLOCATION

Year	Amount
2018-19-Allocated	350,000
2019-20-Allocated	500,000
2020-21-Proposed	500,000

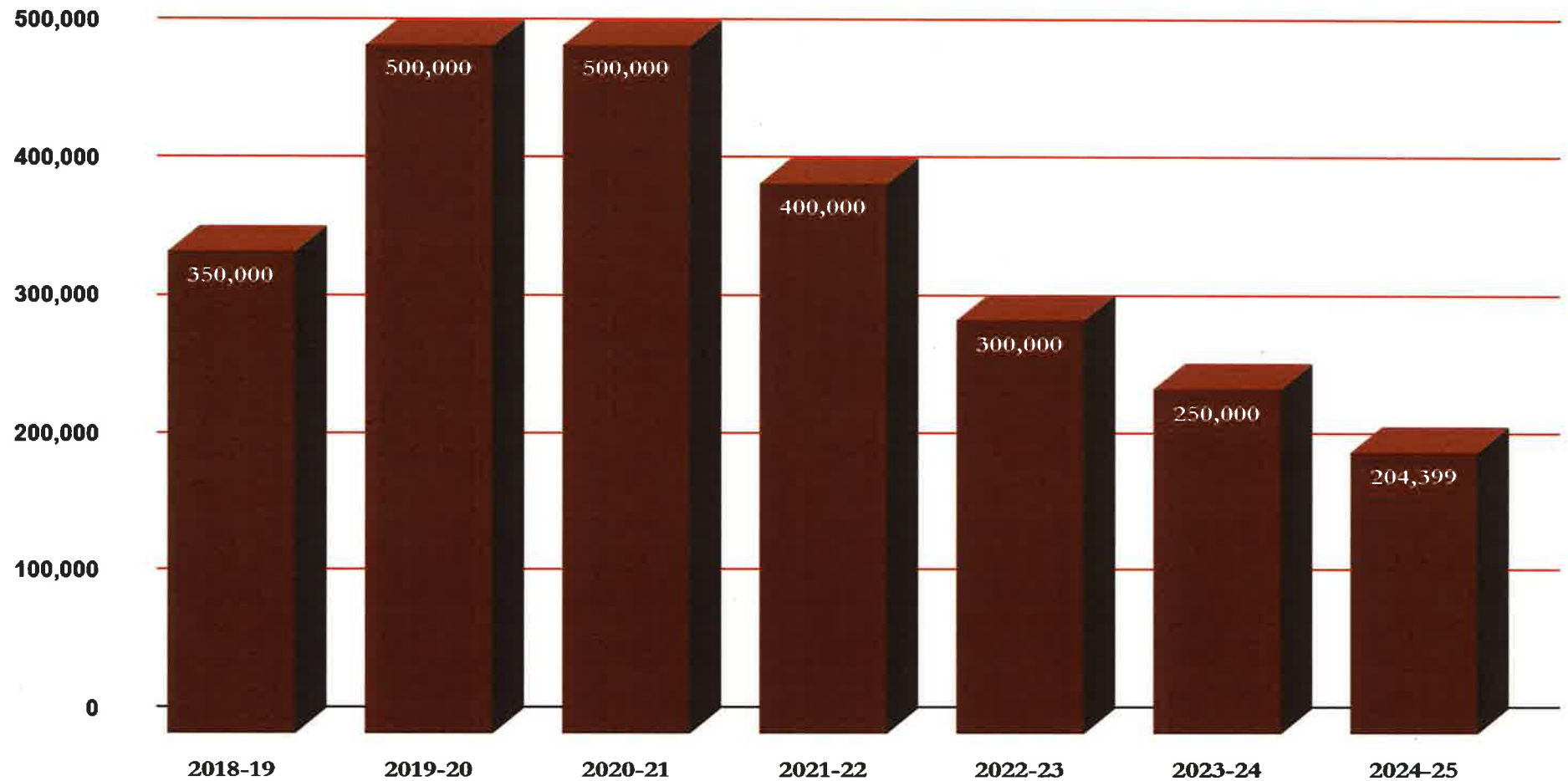
FUTURE ALLOCATION

Year	Amount
2021-22	400,000
2022-23	300,000
2023-24	250,000
2024-25-Plus Accrued Interest	204,399

Future budget allocations of the funds previously held in the District's Tax Certiorari Reserve will be reviewed on an ongoing basis to ensure structural balance of the district's finances.

PROPOSED AND FUTURE ALLOCATION OF (FORMER) TAX CERTIORARI RESERVE

Allocation of Tax Certiorari Reserve



**HOW TAX LEVY IS APPORTIONED
AMONGST PROPERTY CLASSES IN THE DISTRICT
BASED ON CURRENT TREND**

Total Levy	2019-20 Actual Base Proportion %	2019-20 Actual Tax Levy 88,350,730 \$	2020-21 Proposed Base Proportion %	2020-21 Proposed Tax Levy 91,036,102 \$	Diff 2,685,372 \$	# of Homes	Average Increase by Home \$
Class 1- Single Family Homes	72.43253%	63,994,669	73.15686*	66,599,154	2,604,485	5,827	446
Class 2- Co-ops and Condos	1.50658%	1,331,074	1.52165%	1,385,251	54,177	43	1,260
Class 3- Utilities	20.03226%	17,698,648	19.35572%	17,620,693	(77,955)	NA	
Class 4- Commercial Properties	6.02863%	5,326,339	5.96577%	5,431,004	104,665	NA	
Total	100.00%	88,350,730	100.00%	91,036,102	2,685,372		

*** This projection assumes that the NYS Legislature will hold the shift in the Adjusted Based Proportion (1803-a) to 1%. Other factors such as a settlement between Nassau County and LIPA may affect this apportionment.**

IMPACT ON HOME VALUES IN THE NORTH SHORE SCHOOL DISTRICT

2019-20				
Full Value	\$500,000	\$700,000	\$1,000,000	\$1,500,000
2020-21				
Full Value	\$500,000	\$700,000	\$1,000,000	\$1,500,000
Annual Increase in Taxes	437	611	873	1,310

OTHER BUDGET CONSIDERATION

PROPOSITION 2

CAPITAL RESERVE FUND

Permission to approve expenditure of funds from the District's Capital Reserve for facilities improvement at Glen Head and Middle School.

To be combined with bond work.