

# **“DISCOVERING YOUR DREAMS”**



**NORTH SHORE SCHOOLS**

# **ALIGNMENT TO DISTRICT GOALS, STRATEGIC PLAN AND MISSION**

**GOALS  
*AND*  
THREE PILLARS  
  
OF  
  
THE DISTRICT'S STRATEGIC PLAN**

**Teaching and Learning  
Equity for All Learners  
Social and Emotional Learning**

***AND*  
MISSION**

North Shore prides itself on providing a world class, transformative education that is student-centered, inquiry-based and aimed at excellence. Using best practices for contemporary learning, we strive to uncover each child's best self to develop leaders who are well-balanced, adaptable, responsible and informed citizens of the world.

# GOALS FOR THE 2019-20 BUDGET

- Remain sensitive to the fiscal pressures faced by residents of the North Shore community
- Address all instructional program needs in line with the district's Shared Valued Outcomes (SVO's) AND the three pillars of the District's Strategic Plan
- Provide a safe and healthy learning environment for students and staff
- Continue to upgrade the district's technology infrastructure
- Provide a strong program of Professional Development to enhance Teaching and Learning
- Comply with all New York State and Federal Mandates

# 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 budget 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

# 2019-20 EXPENDITURE BUDGET AT A GLANCE

## Appropriations

Description	Approved Budget 2018-19	Proposed Budget 2019-20	\$ Change	% Change
General Support	9,798,369	10,229,046	430,677	4.40%
Instruction-Includes Regular and Special Education	61,655,137	63,943,253	2,288,116	3.71%
Pupil Transportation	2,861,981	2,881,939	19,958	.70%
Community Service	53,000	53,000	.00	.00%
Employee Benefits	26,235,419	26,068,069	(167,350)	(.64%)
Debt Service/Tax Anticipation Notes and Interfund Transfer	4,264,613	4,624,648	360,035	8.44%
<b>Total</b>	<b>104,868,519</b>	<b>107,799,955</b>	<b>2,931,436</b>	<b>2.795%</b>

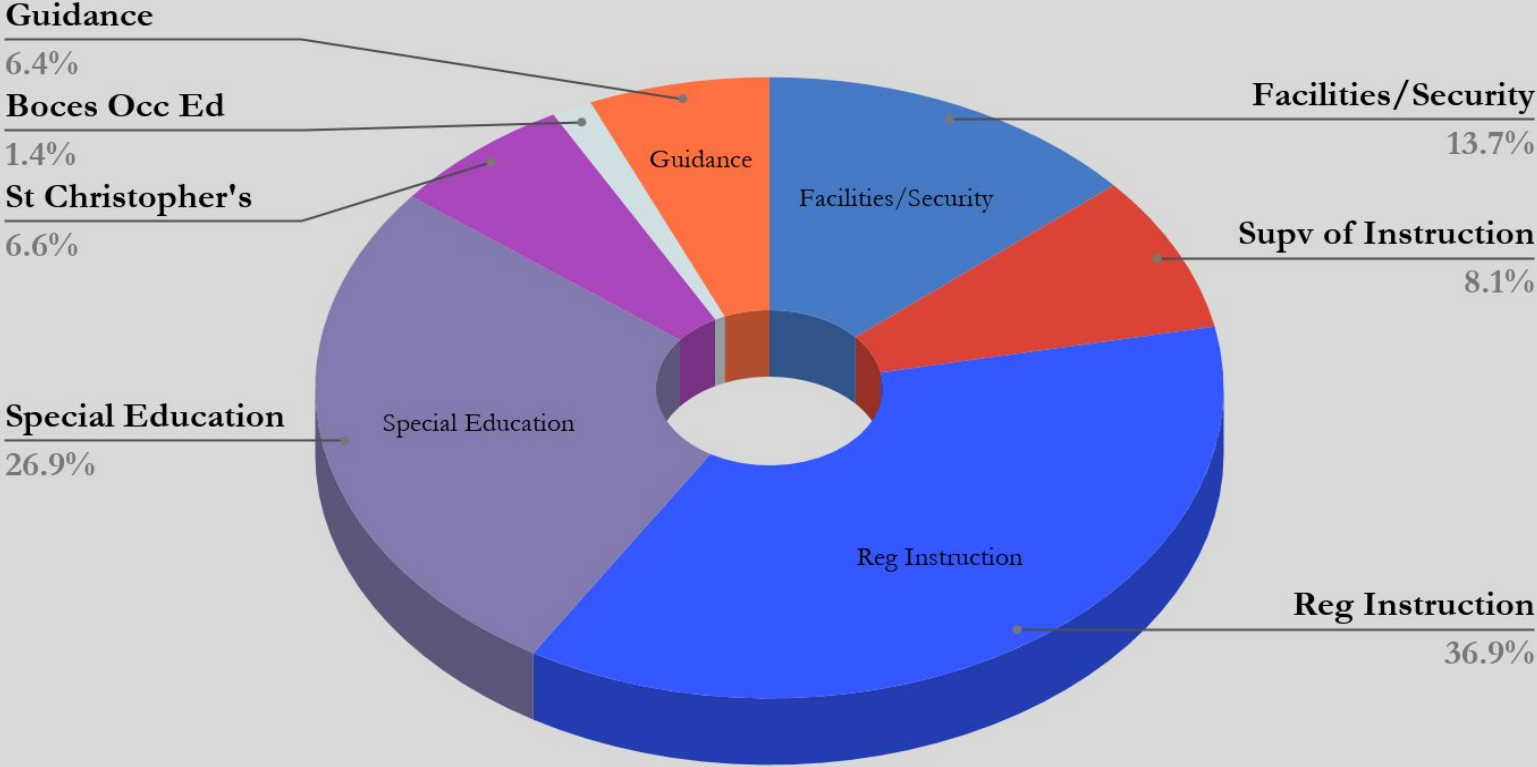
# THE BUDGET DRIVERS

Total Budget	2018-19 Actual Budget	2019-20 Proposed Budget	\$ Increase	% Increase
	104,868,519	107,799,955	2,931,436	2.795%
Central Services/Plant/Facilities <i>Incl Safety and Security Upgrades</i>	6,064,911	6,435,060	370,149	6.10%
Supervision of Instruction	5,384,424	5,604,621	220,197	4.09%
Regular Instruction	35,933,422	36,929,677	996,255	2.77%
Special Education District	11,468,433	12,194,542	726,109	6.33%
Tuition St. Christopher's	341,570	518,760	177,190	51.88%
BOCES Occupational Education	324,631	363,545	38,914	11.99%
Guidance	1,570,520	1,744,720	174,200	11.09%
<b>Total</b>	<b>61,087,911</b>	<b>63,790,925</b>	<b>2,703,014</b>	<b>4.42%</b>

# BUDGET DRIVERS-ROLL OVER STAFF CONTRACTS

<b>2018-19 Salaries</b>	<b>2019-20 Salaries</b>	<b>Dollar Increase</b>	<b>Percentage Increase</b>
<b>59,226,396</b>	<b>60,900,255</b>	<b>1,673,859</b>	<b>2.83%</b>

# MAJOR BUDGET DRIVERS





# SAFETY AND SECURITY UPGRADES

## Add Extra Security Hours in 2018-19

GH-Added 2 hour coverage 4-6 p.m. M-F	\$ 7,707.96
GWL-Added 2 hour coverage 4-6 p.m. M-F	7,707.96
SC-Added 2 hour coverage 4-6 p.m. M-F	7,707.96
MS-Added 4.5 hour coverage 3:30-8:00 p.m.	17,342.91
HS-Added 6.75 Hour coverage 3:15-10 p.m.	25,050.87

## Additional Security Upgrades in 2019-20

DW-Coverage of athletics and performing arts events	\$ 35,000.00
DW-Outside security for after school events	60,000.00
DW-Parking lots, recess, and after school programs	60,000.00

# **SAFETY AND SECURITY UPGRADES**

## **(continued)**

### **Upgrade Facilities and Hire Safety Coordinator**

- GH/HS-Install LED lights around perimeter of GH school and pole lights at the HS parking lot \$7,300
- MS-Install security cameras and site lighting around new MS softball field \$85,000
- GWL-Install a gate at the front entrance way \$8,500
- HS-Repair fence behind water service building \$3,200
- HS-Repair fence Plymouth Drive property line \$3,800
- Hire a Health and Safety Consultant \$80,000
- Subscribe to BOCES camera monitoring system \$40,819.33

### **Upgrade School Buses**

- Student issued ID cards to board school buses \$5,733
- Install card readers on all school buses \$16,400
- Retrofit 15 large buses with cameras \$29,451.15

# INSTRUCTION BUDGET SUPPORTS

## Staffing new Spaces and Technology to Enhance Teaching and Learning:

- Re-allocation of .5 FTE in Math to Support Enrichment in Grade 7 - **No Cost**
- 1 FTE Health and Wellness Teacher One (1) position for all three elementary schools-\$119,783.85 with benefits
- 1 FTE Guidance Counselor (mandated) for all three elementary schools-- \$119,783.85 with benefits
- 1 FTE Special Education Teacher/TA Conversion - \$119,783.85
- .4 FTE ENL Integrated and standalone classes at the MS and HS Mandated - \$47,913.53
- .2 FTE Coding-at the Middle School -\$23,956.77
- .2 FTE Journalism/Writing Elective at the MS-\$23,956.77
- .2 FTE Mandarin-Expansion of Mandarin to the 11th grade-\$23,956.77
- .4 FTE Elective Intro to Gaming, APP Building and Robotics, and Cyber Security at the High School - \$47,913.53
- .4 FTE for Theatre and Dance at the High School - \$47,913.53 and \$20,000 for supplies
- .4 FTE Reading Teacher for Special Education-at the Elementary Schools - \$47,913.53
- *21 Century Learning Spaces to enhance collaborative learning-\$65,000*
- *Expansion of Chromebooks to incoming grades 5 and 9 - \$161,750*

# INSTRUCTION BUDGET-Continued

## Enhancement in Teaching and Learning

- HS-Introduction of FIRST-To enhance STEM education through coding, electronics and robotics manufacturing course as well as competitions
- HS-Opportunity for all students to engage in a cycle of computer science
- HS-Introduction of the first Health Science Competition geared towards Nassau and Suffolk High School students
- MS-Incorporate digital portfolios to chronicle and archive the educational experiences of students at the Middle School
- MS-Budget supports mandatory coding course as an elective for all Middle School students
- MS-Introduction of ProQuest-To increase students' access to scholarly databases
- MS-Increase in media and literacy experiences electives-Focus on variety and choice to bring out students' voice

# **INSTRUCTION BUDGET-continued**

## **Enhancement in Teaching and Learning**

- Elementary-First Lego League Junior Challenge Competitions
- Elementary-Global Connection Club
- Elementary-Young Math Minds and Young Scientist Club
- Elementary-The Power of One Program to enhance Social and Emotional Learning
- Special Education - A systematic plan for the implementation of a full day integrated co-teaching model to reinforce learning
- Professional development for administrators, teachers and related service providers to work together to enhance their understanding of progress monitoring tools for special needs students

## 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
- Health Insurance cost for calendar 2020- 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

## 2018-2019 REVENUES AT A GLANCE

Total Budget	2018-19 Actual Budget <b>104,868,518.83</b>	2019-20 Proposed Budget <b>107,799,954.90</b>	\$ <b>Increase</b> <b>2,931,436.07</b>	% <b>Increase</b> <b>2.795%</b>
Split Properties	150,000.00	150,000.00	.00	.00%
PILOT 2 Peaking Stations	1,775,030.32	1,719,411.15	<b>(55,619.17)</b>	<b>(3.13%)</b>
Business PILOT IDA	32,000.00	32,000.00	.00	00%
Former LILCO Properties	6,930,806.82	7,069,422.96	138,616.14	2.00%
State Aid	5,224,136.00	5,523,391.00	299,255.00	5.73%
Miscellaneous Revenues	1,120,000.00	1,455,000.00	335,000.00	29.91%
FUND BALANCE				
Current Operations	1,200,000.00	1,200,000.00	00	00%
Marcellino/Lavine Grant	800,000.00	600,000.00	<b>(200,000.00)</b>	<b>(25.00%)</b>
Closed Tax Certiorari	350,000.00	500,000.00	150,000.00	42.86%
Interfund Transfer	1,200,000.00	1,200,000.00	.00	.00
Subtotal Other Revenues	18,781,973.14	19,449,225.11	667,251.97	3.55%
<b>Total Tax Levy-Proposed</b>	<b>86,086,545.69</b>	<b>88,350,729.79</b>	<b>2,264,184.10</b>	<b>2.630%</b>
<b>Tax Levy Permitted</b>		<b>88,411,974.21</b>	<b>2,325,428.52</b>	<b>2.701%</b>
<b>UNDER NYS CAP</b>		<b>(61,244.42)</b>		

## REVENUES AT A GLANCE

- **Split Properties**: refund of school taxes from Roslyn, Locust Valley and Glen Cove School Districts
- **PILOTS**: two LIPA Peaking Stations on Shore Road; one business Pilot and 24 former LILCO (Long Island Lighting Company) properties removed from the district's tax roll in 2015
- **State Aid**: estimates based on the Governor's Executive Budget proposal
- **Miscellaneous Revenues**: Adult Education fees, tuition related services, St. Christopher's reimbursement, interest income, refunds, reimbursements and rental of properties
- **Fund Balance**: current year's operations, Marcellino and Lavine Grant, closed Tax Certiorari Reserve and interfund transfer
- **Tax Levy**: school taxes that will be raised to fund the proposed budget



## REVENUE CHALLENGES

- Interest income
- Inflation factor 2.25%. Tax Cap-Set at 2% (*without adjustments*); maximum allowable under Tax Cap law for North Shore with adjustment is 2.701%; current estimated levy increase 2.630%
- 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
<b>2019-20-PROPOSED</b>	600,000

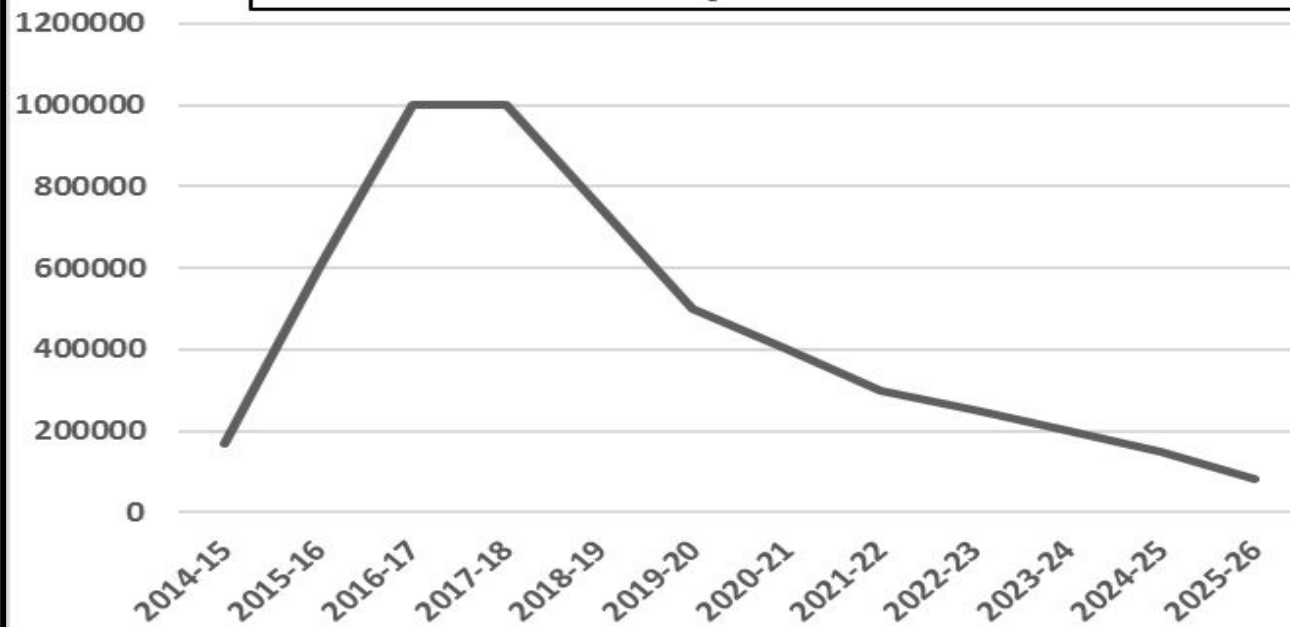
## FUTURE ALLOCATION

Year	Amount
2020-21	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

Allocation of Special Legislative Grant-from  
NYS Senate/Assembly Senator Marcellino and  
Assemblyman Lavine Grant



# The Status of Fund Balance



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

## PAST AND PROPOSED ALLOCATION

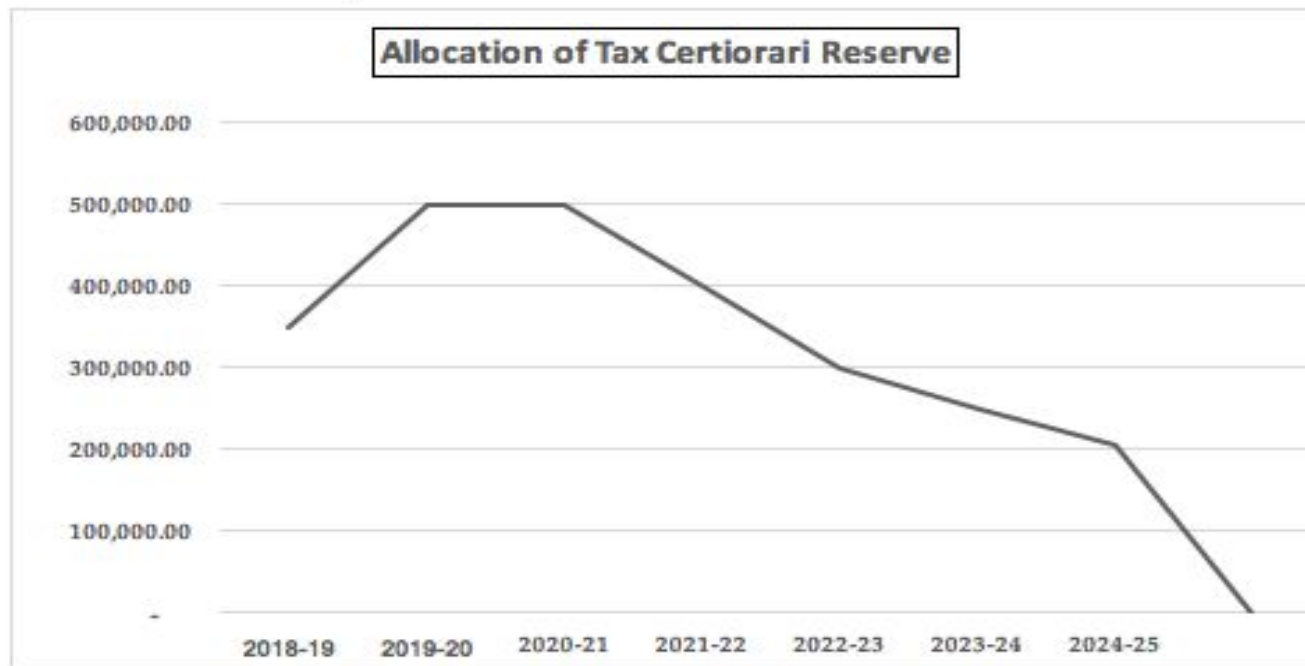
Year	Amount
2018-19-Allocated	350,000
<b>2019-20-PROPOSED</b>	<b>500,000</b>

## FUTURE ALLOCATION

Year	Amount
2020-21	500,000
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



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

Total Levy	2018-19 Actual %	2018-19 Actual 86,086,546 \$	2019-20 Proposed 2.630 %	2019-20 Proposed 88,350,730 \$	Diff 2,264,184 \$	# of Homes	Average Increase by Home \$
Class 1- Single Family Homes	72.20945%	62,162,621	73.11067*	64,593,814	2,431,193	5,827	417
Class 2- Co-ops and Condos	1.47528%	1,270,018	1.49369	1,319,688	49,670	43	1,155
Class 3- Utilities	19.87626%	17,110,786	18.87626	16,677,314	(433,472)	NA	
Class 4- Commercial Properties	6.43901%	5,543,121	6.51938	5,759,914	216,793	NA	
<b>Total</b>	<b>100.00%</b>	<b>86,086,546</b>	<b>100.00%</b>	<b>88,350,730</b>	<b>2,264,184</b>		

\* This projection assumes that the NYS Legislature will hold the shift in the Adjusted Based Proportion (1803-a) to 1%. Other factors such as changes in assessments may affect this apportionment.

# IMPACT ON HOME VALUES IN THE NORTH SHORE SCHOOL DISTRICT

## 2018-19

Full Value	\$500,000	\$700,000	\$1,000,000	\$1,500,000
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## 2019-20

Full Value	\$500,000	\$700,000	\$1,000,000	\$1,500,000
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Annual Increase in Taxes	395	553	791	1,186
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# **OTHER BUDGET CONSIDERATION**

**PROPOSAL TO REDUCE MILEAGE LIMIT  
TO .75 OF A MILE FOR GRADES 6-12**

**Current Mileage Limits**

**K-5 = .75 of a mile**

**6-12 = One (1) mile**