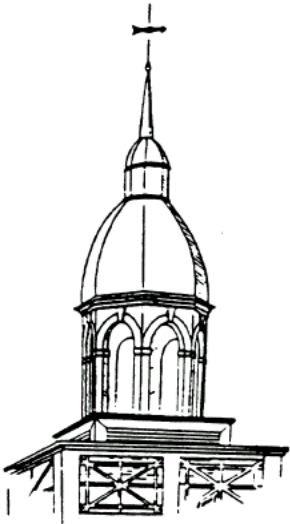


GARDEN CITY PUBLIC SCHOOLS

PROPOSED BUDGET 2012-2013 Instruction Part I



February 28, 2012

Tonight's presentation is the third step in the budget review process.

The expenditures discussed are *recommendations* to the Board of Education from the administration.



Tonight's Agenda

- Budget summary and background information
- Tax certiorari impact
- School District achievements in instruction
- The instructional budget “by the numbers” (Part I)
- Pension and health care costs over time
- Understanding budget codes
- Q & A

The next presentation (Instruction, Part II) will address technology, pupil personnel services, guidance and athletics.

**Proposed overall budget:
\$104,976,751**



**Budget to budget increase:
\$3,859,693 or 3.82%**

**Projected tax levy increase
(with STAR):
4.25%**



**Maximum Allowable Tax Levy:
4.3%**

Budget Drivers 2012-13

| Expenditure | Increase in \$ | Budget Impact % | Tax Impact % |
|------------------|------------------|-----------------|--------------|
| Pension | | | |
| TRS | 572,000 | 0.57 | 0.63 |
| ERS | 315,000 | 0.31 | 0.34 |
| Health care | 454,000 | 0.45 | 0.5 |
| Subtotal | 1,341,000 | 1.33 | 1.47 |
| Debt service | | | |
| 2009 bond | 1,125,322 | 1.12 | 1.24 |
| Subtotal | 2,466,322 | 2.45 | 2.71 |
| Contract. Salary | 1,765,000 | 1.75 | 1.94 |
| Spec. Ed. | 767,000 | 0.76 | 0.84 |
| Total | 4,998,322 | 4.96 | 5.49 |

Spending reductions were made to cut the budget increase to 3.82% and the tax increase to 4.25%.

ANTICIPATED TAX CAP EXEMPTIONS 2012-13

| <u>ITEM</u> | <u>12-13 vs.11-12</u> | <u>AMOUNT</u> |
|--|---------------------------|---------------------|
| Capital Outlay | \$600,000 - \$600,000 | \$ - |
| Bus Purchases | \$380,000 - \$407,942 | \$ (27,942) |
| ERS above 2% | | 75, 995 |
| <i><u>Debt Service Increases:</u></i> | | |
| Outstanding Bonds | \$4,970,407 - \$3,838,544 | \$ 1,131,863 |
| Energy Performance Contract | | \$ 1,064,882 |
| | | |
| TOTAL GROSS EXCLUSIONS: | | \$ 2,168,803 |
| | | |
| <i>Less: State Aid Received on Above Items</i> | | |
| Transportation Aid | \$11,994 - \$11,994 | \$ - |
| Building Aid | \$455,942 - \$392,742 | \$ 63,200 |
| | | |
| NET EXCLUSIONS: | | \$ 2,105,603 |
| | | |
| <i>Value of Exclusions:</i> | | |
| Budget - 2.16% of the total 3.82% budget to budget increase | | |
| Tax Levy - 2.40% of the 4.25% tax levy increase | | |

The Tax Certiorari Challenge

- The Nassau County Legislature and the County Executive ended the “County Guaranty” of tax certiorari payments. This means that school districts will now be responsible for payments of successful tax certiorari actions.
- The tax levy cap law specifically states that tax certiorari refunds cannot be exempted from the calculation of the tax levy cap. Payments for successful tax certiorari actions must be figured into the budget as just another expenditure.
- **The average annual liability for Garden City is estimated to be in excess of \$1.5 million.** This burden has been shifted directly to the taxpayers of the school district.

GARDEN CITY SCHOOL DISTRICT

Mission Statement

- The Garden City School District seeks to create an environment for learning which enables each student the opportunity to grow as an individual as well as a group member while striving to achieve the optimal level of academic, social and personal success.
- Students will thrive in a learning environment that is developmentally appropriate, individualized and challenging.
- Our goal and responsibility is to help each student develop an enthusiasm for learning, a respect for self and others, and the skills to become a creative independent thinker and problem solver.

GARDEN CITY SCHOOL DISTRICT

Mission Statement

In other words:

Inspiring Minds



Empowering Achievement



Building Community



Key Budget Design Principles



- Align budget with district’s mission and goals
- Ensure health and safety and provide funds to maintain the physical plant
- Respect that property taxes from individual homeowners remain the major source of revenue for the budget
- Provide allocations to address mandates and obligations, including new teacher/principal evaluation system (APPR) and new NYS learning standards (CCLS), as well as 2009 School Investment Bond debt service
- Work to ensure that current and future students enjoy the same opportunities that former students enjoyed and maintain our community’s status as a “destination location”

The Proposed 2012-13 Budget

- Preserves programs
 - No major changes proposed
 - No building closures
 - Maintains class size guidelines
 - Retains special programs (FLES, Quest, etc.)
 - Maintains high school electives
 - Preserves most cocurricular/athletics programs
 - Retains full-day kindergarten
 - Includes funding for student support services & technology initiatives
 - Does not contemplate changes in current bus transportation policy
 - Retains needed funds for staff development, textbooks, tests and other materials in connection with major mandated changes in curriculum, assessment and personnel performance evaluation
 - Utilizes reserves, but does not deplete accounts
 - Reduces staff judiciously: teacher reductions accomplished due to reductions in district enrollment



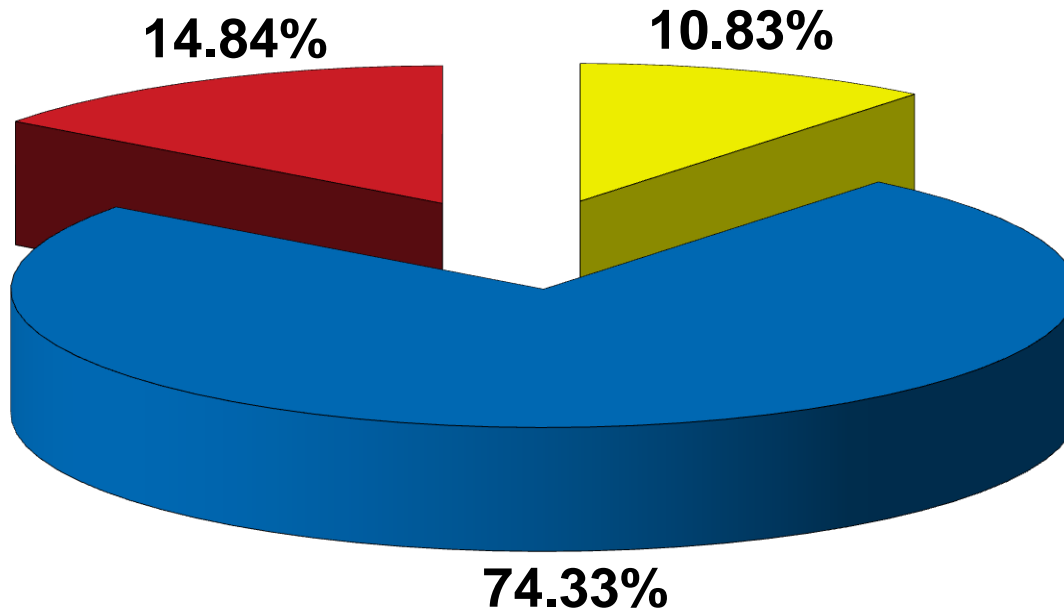
3 Part Budget

- **Chapter 436 of the Laws of 1997 states that the budget is to be divided into three components:**
 - **Administrative**
 - Activities which indirectly provide a benefit to students and staff
 - **Programmatic**
 - Activities which directly benefit students
 - **Capital**
 - Activities involving maintenance and upkeep of district buildings

2012-13 Proposed Budget

| | |
|----------------|-----------------------|
| Administrative | \$ 11,370,846 |
| Program | \$ 78,030,587 |
| Capital | \$ 15,575,318 |
| TOTAL | \$ 104,976,751 |

2012-13 Proposed Budget Expenditures



Administrative **Program** **Capital**

Garden City Public Schools

- A long tradition of high achievement
- Excellent “return on investment”
- A history of sound fiscal management
- A commitment to continuous improvement
- A key element in making Garden City a ***“destination location”***



District Ratings—Neighborhoodscout.com

| | BETTER THAN | |
|--------------------|---------------------|---------------------|
| | NY SCHOOL DISTRICTS | US SCHOOL DISTRICTS |
| Syosset | 99.4% | 98.6% |
| Jericho | 99.2% | 98.6% |
| East Williston | 98.5% | 98.0% |
| Great Neck | 98.4% | 98.0% |
| <i>Garden City</i> | <i>97.9%</i> | <i>97.6%</i> |
| Manhasset | 97.5% | 97.4% |
| Rockville Centre | 97.3% | 97.3% |
| Herricks | 97.0% | 97.2% |
| Cold Spring Harbor | 94.2% | 95.0% |
| Roslyn | 94.0% | 95.0% |
| North Shore | 93.0% | 94.1% |
| Port Washington | 89.7% | 91.4% |
| Locust Valley | 88.4% | 90.6% |

SchoolDigger.com Rankings

| District | Rating | NYS Rank |
|--------------------|---------------|-----------------|
| Jericho | 0.979 | 7 |
| Bronxville | 0.969 | 10 |
| Syosset | 0.965 | 14 |
| Scarsdale | 0.965 | 15 |
| East Williston | 0.964 | 16 |
| Garden City | 0.956 | 19 |
| Manhasset | 0.952 | 20 |
| Locust Valley | 0.935 | 28 |
| Roslyn | 0.932 | 33 |
| Great Neck | 0.892 | 52 |
| Herricks | 0.884 | 60 |
| Cold Spring Harbor | 0.882 | 62 |
| Port Washington | 0.885 | 87 |
| North Shore | 0.883 | 108 |
| Rockville Centre | 0.784 | 141 |

Comparison of Per Pupil Costs

| | |
|--------------------|------------------|
| Locust Valley | \$ 22,372 |
| North Shore | \$ 20,821 |
| Great Neck | \$ 20,479 |
| Syosset | \$ 19,563 |
| East Williston | \$ 19,369 |
| Roslyn | \$ 19,075 |
| Manhasset | \$ 18,166 |
| Rockville Centre | \$ 18,164 |
| Port Washington | \$ 18,103 |
| Garden City | \$ 17,084 |
| Herricks | \$ 16,672 |

Nassau County Tax Rates

2011-2012 CLASS I TAX RATES

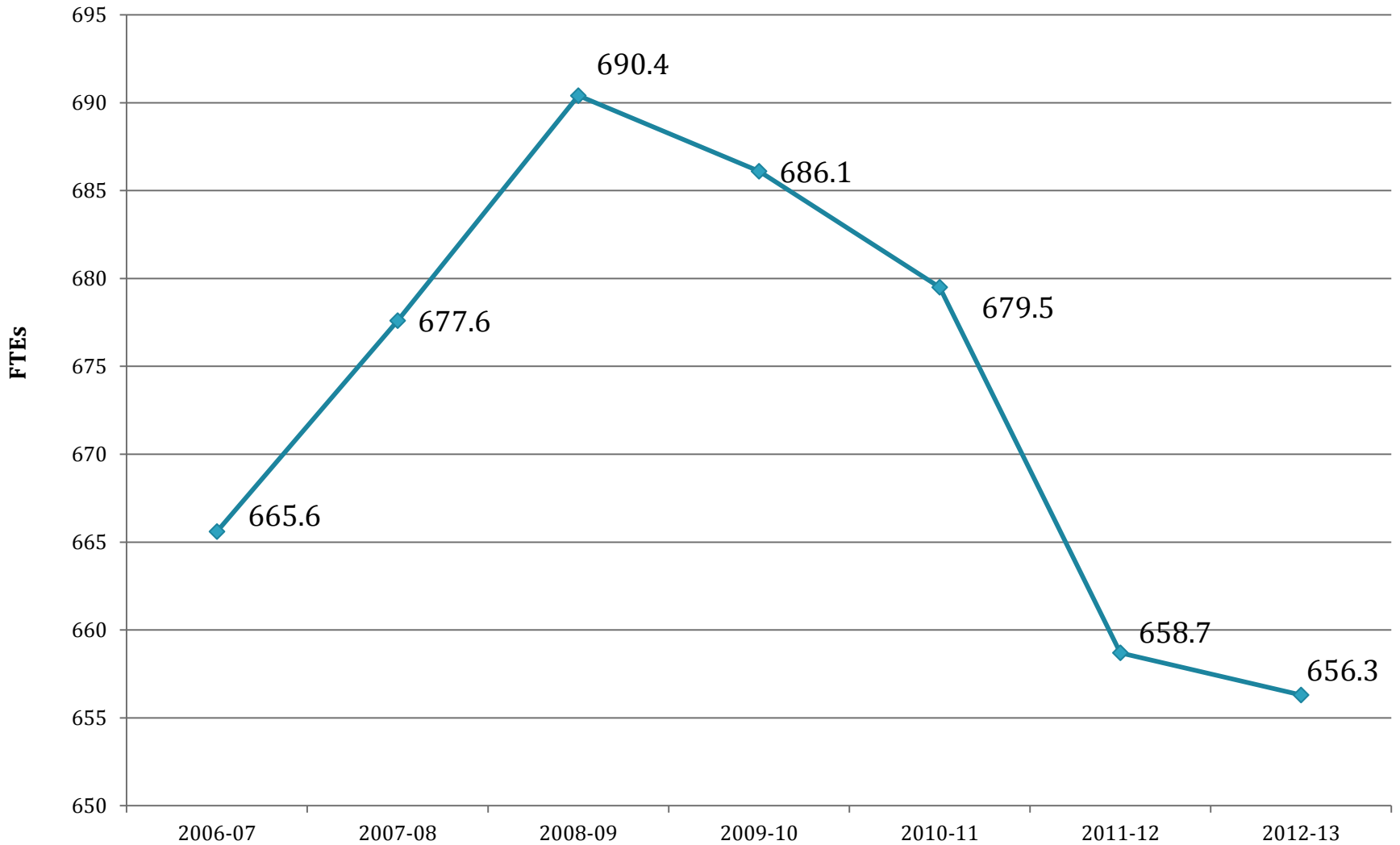
| RANK | SCHOOL DISTRICT | CLASS I TAX RATE |
|------|------------------|------------------|
| 1 | Levittown | \$ 957.507 |
| 2 | Hewlett-Woodmere | \$ 941.235 |
| 3 | Plainedge | \$ 929.113 |
| 4 | Westbury | \$ 928.347 |
| 5 | Baldwin | \$867.632 |
| 6 | Hempstead | \$ 858.938 |
| 7 | Malverne | \$ 849.121 |
| 8 | Farmingdale | \$ 817.222 |
| 9 | East Rockaway | \$ 814.046 |
| 10 | Freeport | \$ 803.374 |

Nassau County Tax Rates

2011-2012 CLASS I TAX RATES

| RANK | SCHOOL DISTRICT | CLASS I TAX RATE |
|-----------|-------------------------|-------------------|
| 45 | Port Washington | \$ 525.632 |
| 46 | Locust Valley | \$ 498.366 |
| 47 | Garden City | \$ 486.644 |
| 48 | Cold Spring Harbor | \$ 481.083 |
| 49 | Island Park | \$ 477.084 |
| 50 | Long Beach | \$ 445.636 |
| 51 | Oyster Bay-East Norwich | \$ 419.459 |
| 52 | Lawrence | \$ 413.821 |
| 53 | Great Neck | \$ 411.572 |
| 54 | Manhasset | \$ 395.350 |

Controlling District Personnel Costs



GARDEN CITY SCHOOL DISTRICT

Mission Statement

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- Students will thrive in a learning environment that is developmentally appropriate, individualized and challenging.
- Our goal and responsibility is to help each student develop an enthusiasm for learning, a respect for self and others, and the skills to become a creative independent thinker and problem solver.

Garden City Public Schools: A “Top” School District

- Excellence in academic achievement
 - 99% of students go on to higher education
 - 90% of graduates attend 4 year colleges
 - 98.5% of graduates receive Regents diplomas
 - 83% received Advanced Regents or Advanced Regents with Honors distinctions
 - 78% of Class of 2011 accepted to at least one of Princeton Review’s “Best Colleges”
 - Ranked #1 in New York State for percentage of students enrolled in AP courses
 - All 5 National Merit Scholarship Semi-Finalists became finalists and 8 Commended Students

Garden City Public Schools: A “Top” School District

- Every eligible school has been honored by the U.S. Department of Education as a “School of Excellence”: Stratford, Stewart, Middle School and High School
- Middle School honored as “National School to Watch”
- 22 with computer science on alternate years
Advanced Placement + 5 college level course opportunities; (175) AP Scholars, including 14 National AP Scholars (didn't offer computer science this year)
- Multigrade, multidisciplinary research curriculum
- Successful research programs at middle school and high school that have produced Intel finalists, Siemens semifinalists and ISEF first prize winner; highly popular science clubs at elementary schools

Garden City Public Schools: A “Top” School District

- Small, personalized primary schools featuring extensive focus on literacy
- Full range of special education services
- Faculty members recognized for professional contributions, including curriculum development and presentations at prestigious conferences
- GCHS is six-time winner of “Scholar-Athlete School of Distinction” Award
- District’s athletics program cited by *Newsday* as “Best in Nassau”
- Extensive --and prudent--use of technology

Garden City Public Schools: A “Top” School District

- Strong programs in the arts:
 - Extensive participation *All-County Music* and *All-County Art Festivals*; student selected for **National Honor Band**
 - *New York State Scholar-Artist* competition honoree
 - Marching band placed first at U.S. Scholastic Band Association’s regional finals
 - Music ensembles have performed at NYCB Theatre at Westbury, Rockefeller Center, & Disney World
 - Drama/musical productions begin in elementary school and continue through high school
- FLES—Instruction in Spanish begins in 2nd grade; program was named “NYS 2011 Outstanding FLES Program”

Best Practices in Instruction

- District research and writing initiatives
- Balanced literacy in primary & elementary schools
- MS honored as NYS Model Mentor School for effective practices in educating students with disabilities
- Strong academic, co-curricular, extra-curricular and athletics programs
- Community education program offers programs for all ages and interests
- Comprehensive character education programs begin in primary schools and extend through grade 12
- Summer enrichment and academic support programs; Winter Program for Kids; After School Child Care Program

Best Practices in Instruction

- Science Research Symposium
- Extended School Day for selected classified students
- Nationally recognized *Write Traits* program to build communication skills
- Teachers College staff development for literacy
- Multi-sensory reading/writing programs
- *Understanding by Design* and *Intel 21st Century Schools* initiatives use turnkey trainers to provide cost-effective staff development to help teachers design units that emphasize higher order thinking skills and integrate technology
- Affiliate of Gilder Lehrman Institute of American History

2010-11 Accomplishments in Instruction

- Curriculum reviews
 - Launched review in English language arts
 - Continued reviews in library media, mathematics, guidance, science and world language
- Annual Student Achievement Report data used to inform instruction
- Math lab support classes offered at the high school for Integrated Algebra and Geometry, Algebra 2/Trigonometry
- Integrated Support Program at HS

2010-11 Accomplishments in Instruction

- Elementary science lab curriculum revised and updated to insure coherent science instruction. Lab manuals created; supportive technology and supplies purchased. Classroom teachers received training in teaching science concepts and critical thinking skills using hands-on applications.
- Primary level report cards were revised to provide parents with more specific feedback on student performance
- Curriculum guides developed for grades 2 thru 5
- Assistive technology emphasized for classified students
- Universal Design for Learning pilot program at Stratford and Stewart

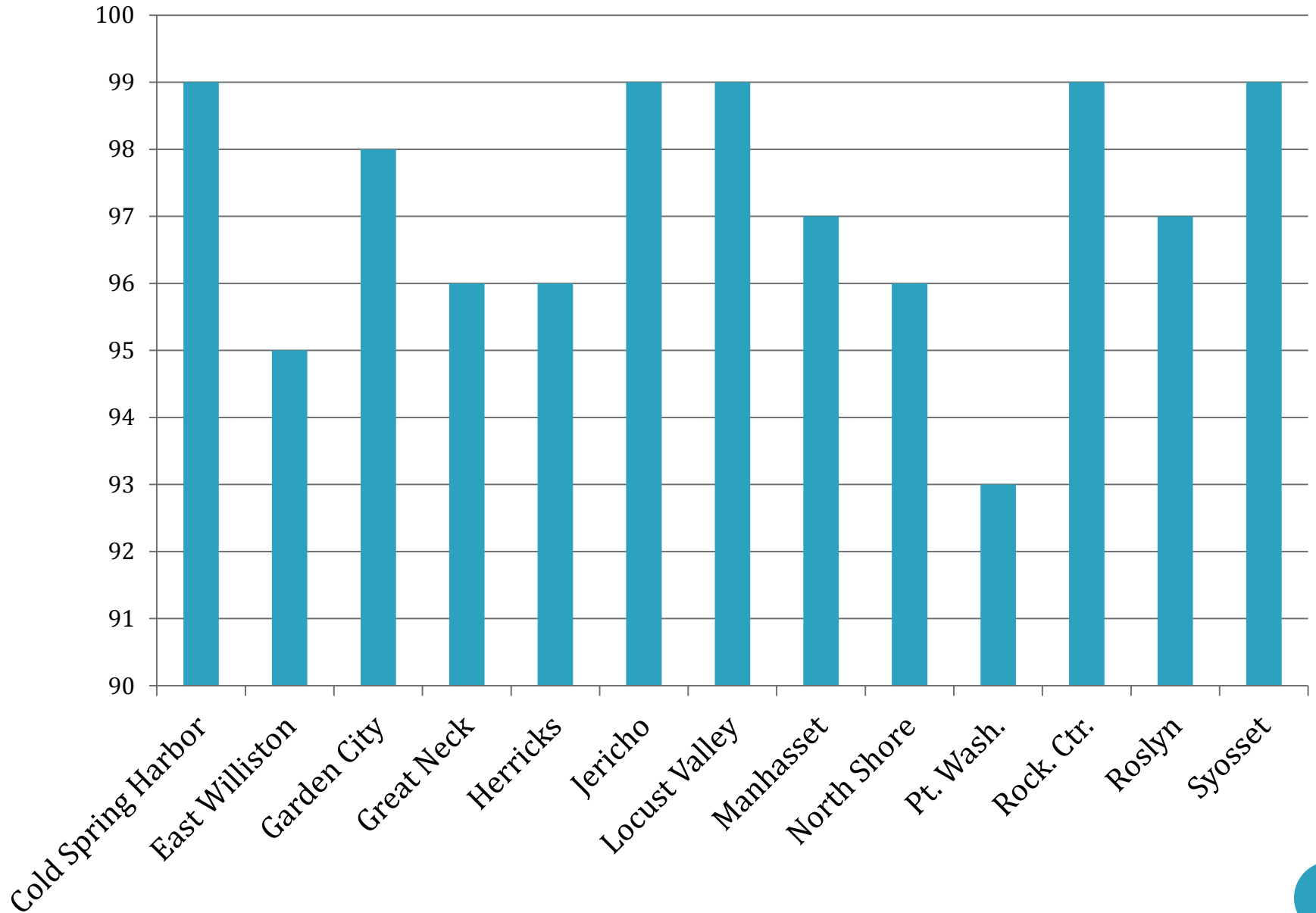
2010-11 Accomplishments in Instruction

- iPads pilot program at primary level to enhance instruction
- “21st Century Classroom” at Stewart School
- AP Environmental Science offered at high school
- Increased participation in math research program at the middle and high school levels. Garden City earned 19 medals at Long Island Math Fair.
- Use of AIMSweb to monitor student progress at the primary level
- Growth in student writing through the use of the HS Writing Center, quarterly benchmarks, and classroom teacher collaboration

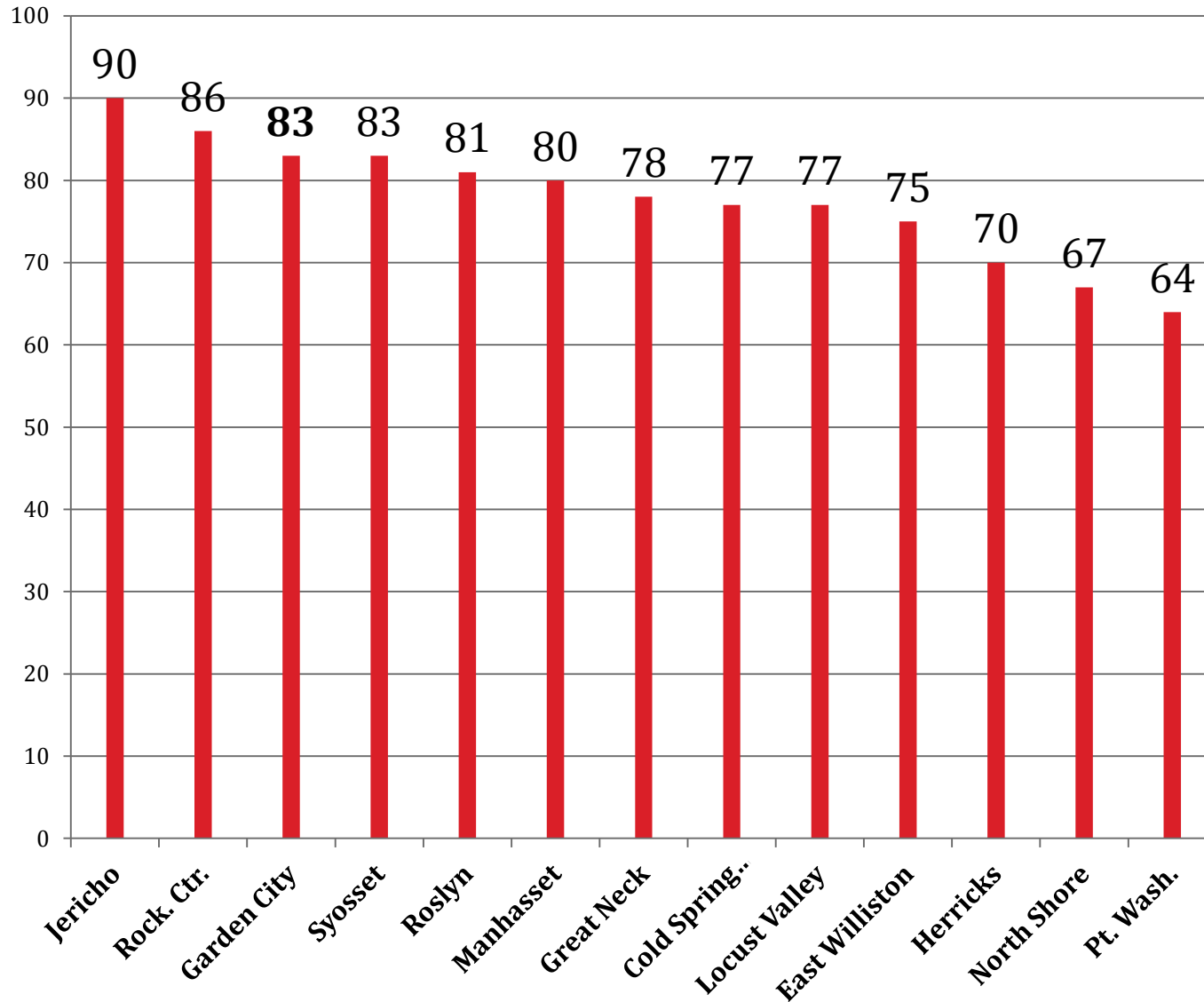
2010-11 Accomplishments in Instruction

- Sustained or improved high levels of achievement on all state exams grades 3-12
- Increased percentage of students who graduate with Advanced Regents or Advanced Regents with Honors distinction by 6%
- Offered Regents review classes in 10 subject areas
- SAT Subject Test review courses in Literature, US History, World History, Math Level 1, Math Level 2, and Biology will be offered through Continuing Education this spring

% Regents Diplomas



%Regents Diplomas w/Advanced Designation



Office of Curriculum and Instruction

- Assistant Superintendent for Curriculum & Instruction
 - 1 clerical employee
- Overall supervision of curriculum and courses of study
- K-12 curriculum coordination
- Assessment of student achievement
- Curriculum review
- Staff development
- Utilization of federal grants
- Observation/evaluation of probationary teachers
- Compliance with mandates: RtI, Common Core Learning Standards, etc.

Staffing for 2012-13

Proposed Teacher Reductions

- One grade 7 core subject team (4.0 FTE) decrease (English, Soc. St., Science, Math)

Rationale

Enrollment

-
- The budget also includes 1 FTE teacher position in general education and 1 FTE teacher position in special education to be held in reserve to address possible enrollment increases at any level.

2012-13 Proposed Budget

| | 2011-12 Adopted Budget | 2012-13 Proposed Budget | \$ Change | % of Inc. on 11-12 Budget |
|-------------------------|---------------------------------------|--|------------------|--|
| Personnel Services | 57,186,657 | 58,399,752 | 1,213,095 | 2.12 |
| Equipment | 468,515 | 453,911 | (14,604) | (3.12) |
| Contractual | 8,087,837 | 6,795,582 | (1,292,255) | (15.98) |
| Supplies & Materials | 1,822,687 | 1,836,031 | 13,344 | 0.73 |
| Tuition | 1,689,149 | 1,880,640 | 191,491 | 11.34 |
| Textbooks | 403,208 | 390,710 | (12,498) | (3.10) |
| BOCES Services | 2,991,251 | 2,929,811 | (61,440) | (2.05) |
| Debt Service | 4,017,415 | 6,235,289 | 2,217,874 | 55.21 |
| Employee Benefits | 23,772,839 | 25,366,975 | 1,594,136 | 6.71 |
| Capital Projects | 600,000 | 600,000 | - | - |
| Interfund Transfers | 77,500 | 88,050 | 10,550 | 13.61 |
| TOTALS | 101,117,058 | 104,976,751 | 3,859,693 | 3.82 |

Instruction

| | | 2010-11 Actual Expenses | 2011-12 Adopted Budget | 2012-13 Proposed Budget | Change from 2011-12 | % Change |
|-------------|---|-------------------------------|------------------------------|-------------------------------|---------------------------|-------------|
| 2010 | Curriculum Development & Supervision | 376,530 | 396,467 | 400,136 | 3,669 | 0.93 |

- Salary for Assistant Superintendent for Curriculum and Instruction
- Clerical staff salary
- Curriculum development
- Staff development and training

Instruction

| | | 2010-11 Actual Expenses | 2011-12 Adopted Budget | 2012-13 Proposed Budget | Change from 2011-12 | % Change |
|-------------|---|-------------------------------|------------------------------|-------------------------------|---------------------------|-------------|
| 2020 | Supervision Regular Day School | 2,994,892 | 3,046,341 | 3,030,891 | (15,450) | (0.51) |

- Administration of each school
- Principals' salaries
- Assistant Principals' salaries
- School-based clerical staff

Instruction

| | | 2010-11 Actual Expenses | 2011-12 Adopted Budget | 2012-13 Proposed Budget | Change from 2011-12 | % Change |
|-------------|---|-------------------------------|------------------------------|-------------------------------|---------------------------|-------------|
| 2040 | Academic Program Supervision | 670,907 | 696,746 | 713,596 | 16,850 | 2.42 |

- Supervision of subject areas district-wide
- Curriculum coordinators' salaries

Instruction

| | | 2010-11 Actual Expenses | 2011-12 Adopted Budget | 2012-13 Proposed Budget | Change from 2011-12 | % Change |
|-------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|---------------------------|-------------|
| 2110 | Regular Day School | 31,891,830 | 31,861,333 | 32,629,071 | 767,738 | 2.41 |

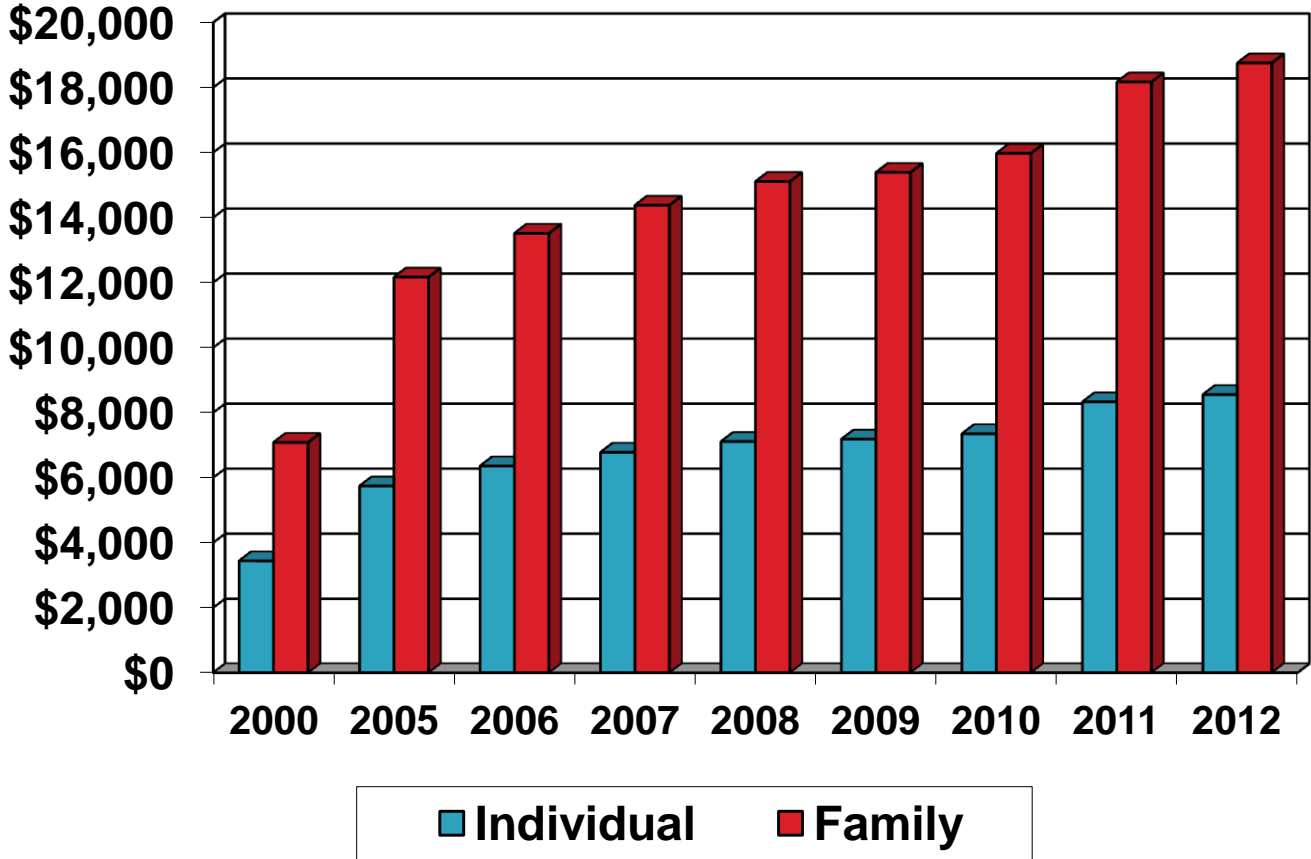
- Direct instruction of pupils in the teaching-learning environment
- Teachers' salaries—aides' salaries—monitors' salaries
- Substitutes
- Textbooks
- Instructional equipment and supplies

Instruction

| | | 2010-11 Actual Expenses | 2011-12 Adopted Budget | 2012-13 Proposed Budget | Change from 2011-12 | % Change |
|-------------|---|-------------------------------|------------------------------|-------------------------------|---------------------------|-------------|
| 2999 | Other Program Administration | 738,125 | 638,756 | 651,626 | 12,870 | 2.01 |

- Includes special education, technology and athletic administration

Health Insurance Costs



District health contributions offset by increases in employee contributions negotiated in latest contracts.

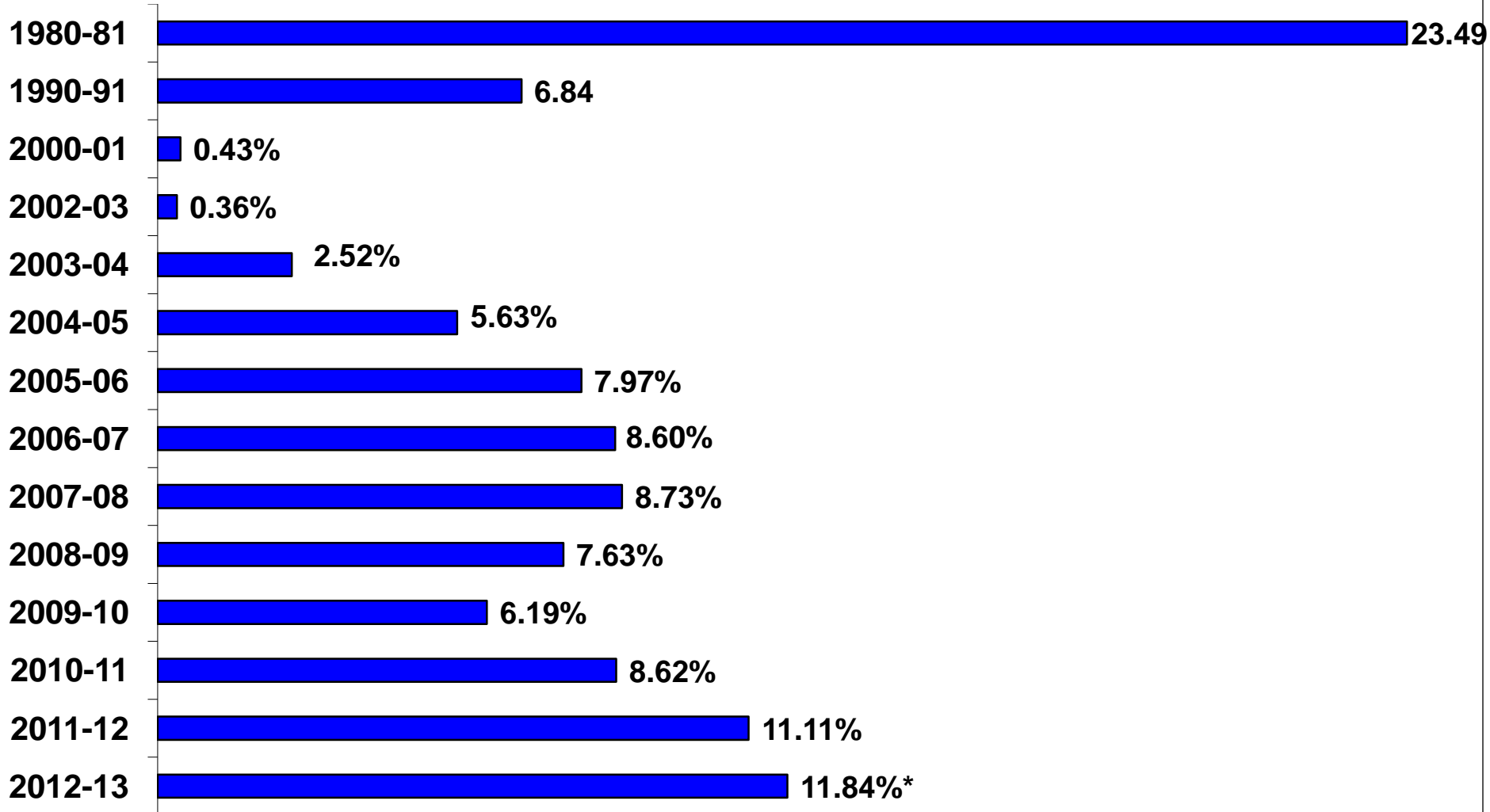
Growth from 2000 to 2012:

Individual 148.75%

Family 164.84%

Pension Contributions

(percent of payroll paid by district)



*Preliminary Estimate

Source: New York State Teachers' Retirement System

A Word About Budget Codes

- The New York State System of Accounts for School Districts establishes reporting categories that must be followed in the development of school budgets. These codes are:
 - .4 Contractual Expenditures
 - .46 Library Loan Program
 - .461 Software Loan Program
 - .47 Tuition
 - .48 Textbooks
 - .49 BOCES expenses

However, Garden City uses a much more extensive system for categorizing expenses.

