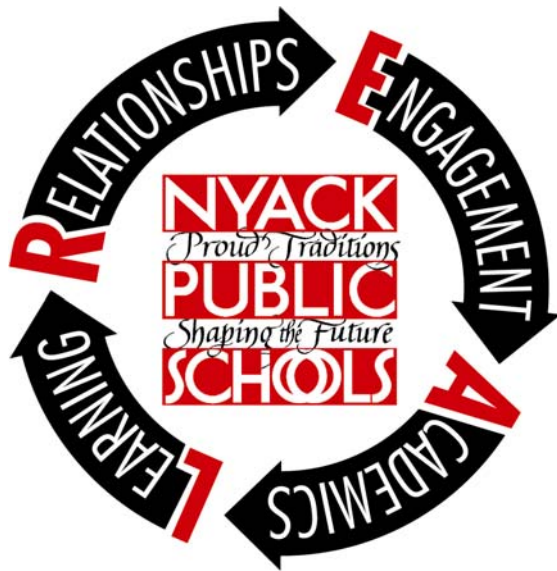


PROPOSED BUDGET 2007-2008



**Dr. Valencia F. Douglas,
Superintendent of Schools**

Hilltop Building 7:30 PM:

- **March 20: Budget Presentation**
- **April 10: Budget Workshop**
- **April 24: Budget Adoption**
- **May 1: Budget Hearing**
- **May 15: VOTING DAY**

For Information Call 353-7013

The Budget Supports the District's Goals

CHALLENGE all students to reach their highest potential.

ENCOURAGE ongoing professional development of staff. Create development opportunities for staff members so that they may strive to be lifelong learners and grow as positive educational role models.

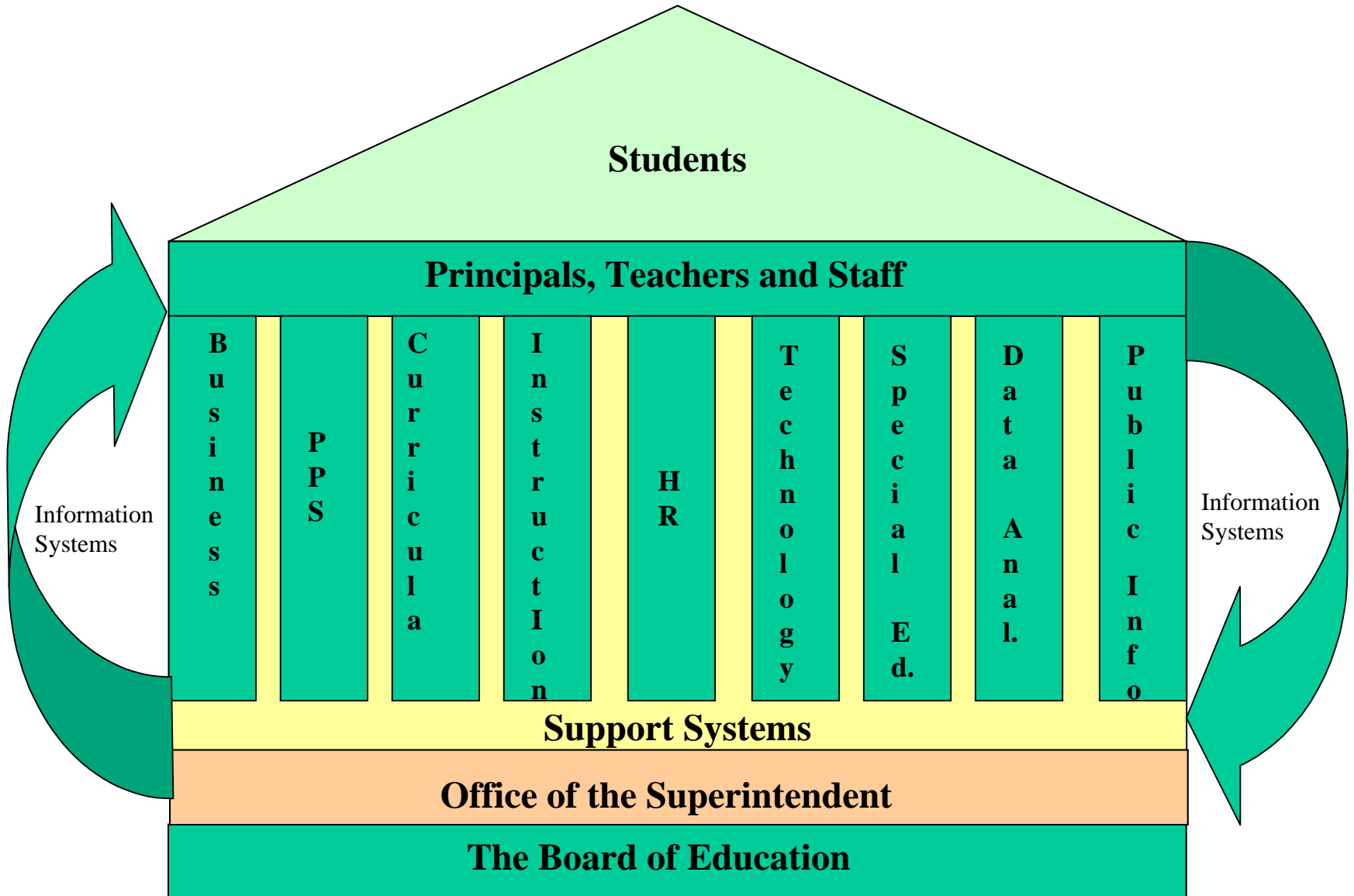
SUPPORT students' efforts to learn and grow by ensuring a safe and caring environment in all buildings.

FOSTER understanding of school programs and support of all of our students via a reciprocal communication process between staff and the community about District goals, programs and achievements.

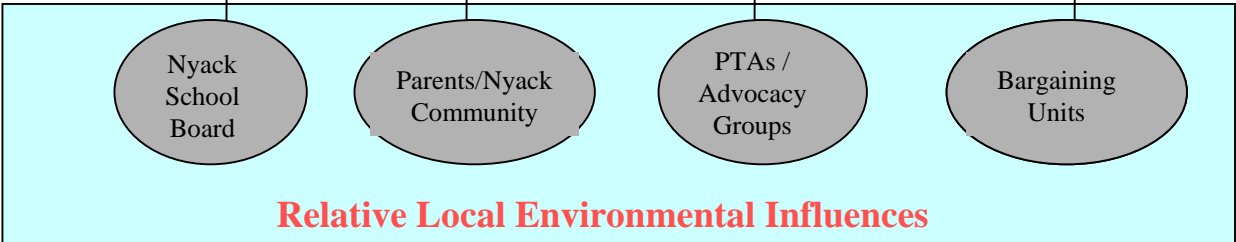
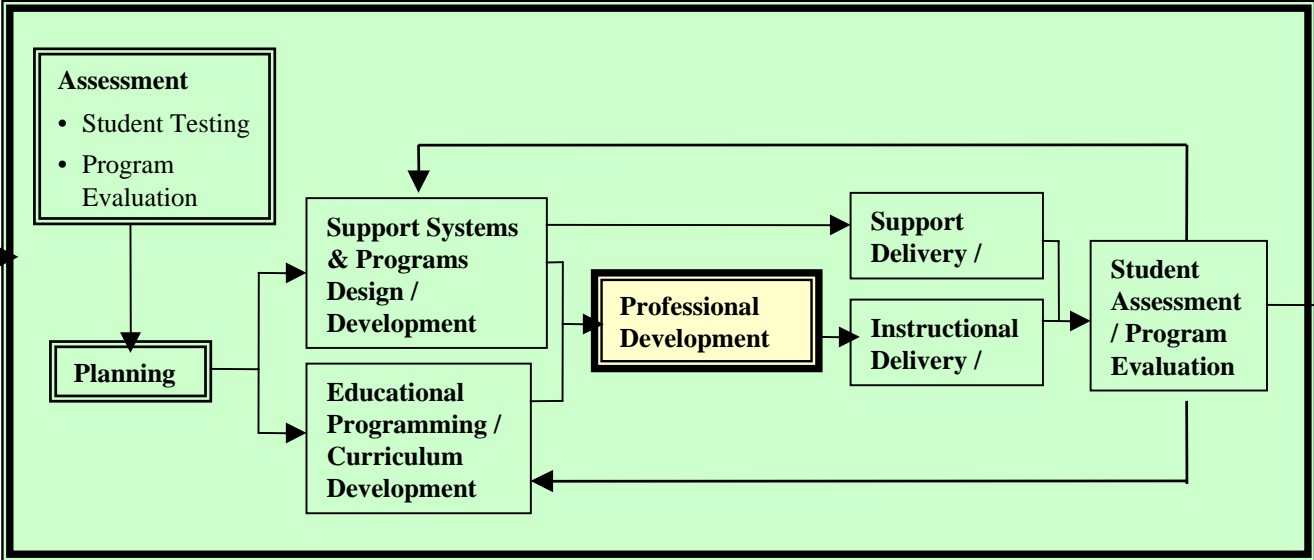
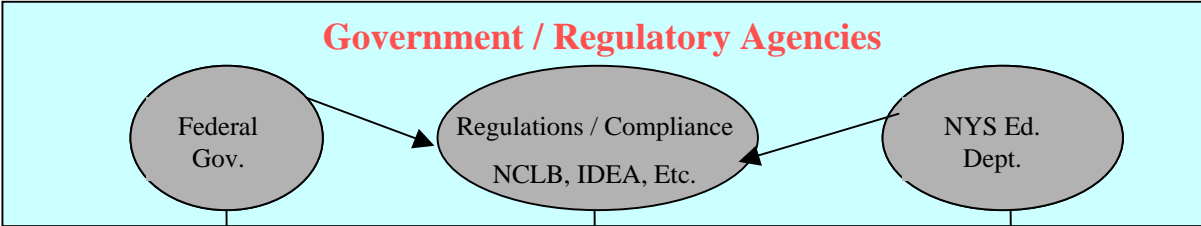
NURTURE a climate that encourages harmonious relationships among all school district constituencies, as well as respect for diverse cultures, and lifestyles.

INVEST fiscal resources responsibly and effectively to accomplish the District's mission.

Nyack System Model



Nyack Public Schools' Systems Process Diagram



- Students**
- Staff**
- District Vision, Mission, Goals & Policy**
- Students' Needs**
 - Educational
 - Socio - emotional
 - Support
- Funding**

Successful Students / Graduates

The Budget's Mission

Continue to be committed to all students' academic success and well-being, while being fiscally prudent.



THE BUDGET'S BOTTOM LINE:
OUR STUDENTS



The Budget Process...

The budget process ensures the equitable distribution of all resources (human and material) based upon student needs. Central Office develops and defines the budget process based upon Board of Education direction. The Board of Education approves the budget to be placed before the registered voters of the District.

A fiscally responsible budget ensures the effective and efficient use of district resources.



Core Beliefs for the Budget Process

The budget process supports:

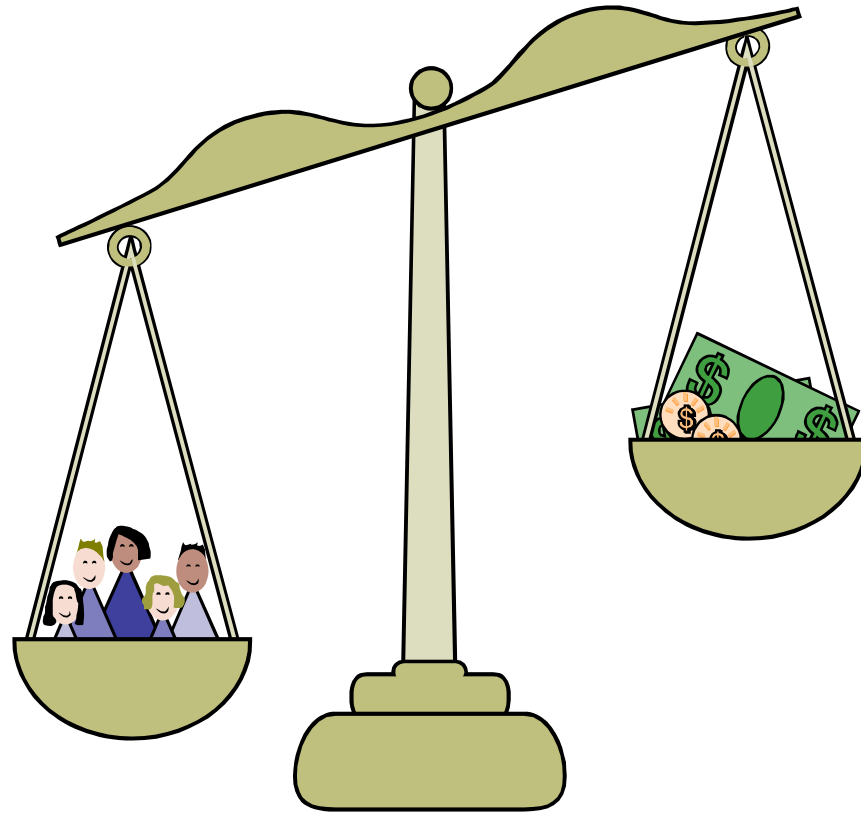
- ◆ Every child's academic, social, psychological, safety and nutritional needs
- ◆ Communication with and involvement of parents and the larger community
- ◆ Curricula development in alignment with state standards and classroom innovation that uses research based best practice
- ◆ All employees working 100% of the time, maximizing teaching and learning time for all students



Core Beliefs for the Budget Process

The budget process supports:

- ◆ Technology initiatives for instructional and management systems
- ◆ Preparation of all students for the interdependent, inter-connected world of the 21st century, i.e. Robotics Program
- ◆ The Health and Wellness policy and activities that support a healthy lifestyle for students and families
- ◆ The safety of the Nyack school community, by maintaining facilities that are safe, clean, and modernized
- ◆ District implementation of federal and state mandated accountability systems and provision for academic supports



Balancing the Budget

The Budget

- ◆ The school budget is a roadmap – it keeps the District traveling the path to academic success for all students
- ◆ Public education is a non-profit industry
- ◆ We must educate all students – no one is turned away



Fiscal Support for Student Success

Operating Budget:

\$65,672,220

Budget Increase:

5.90 %

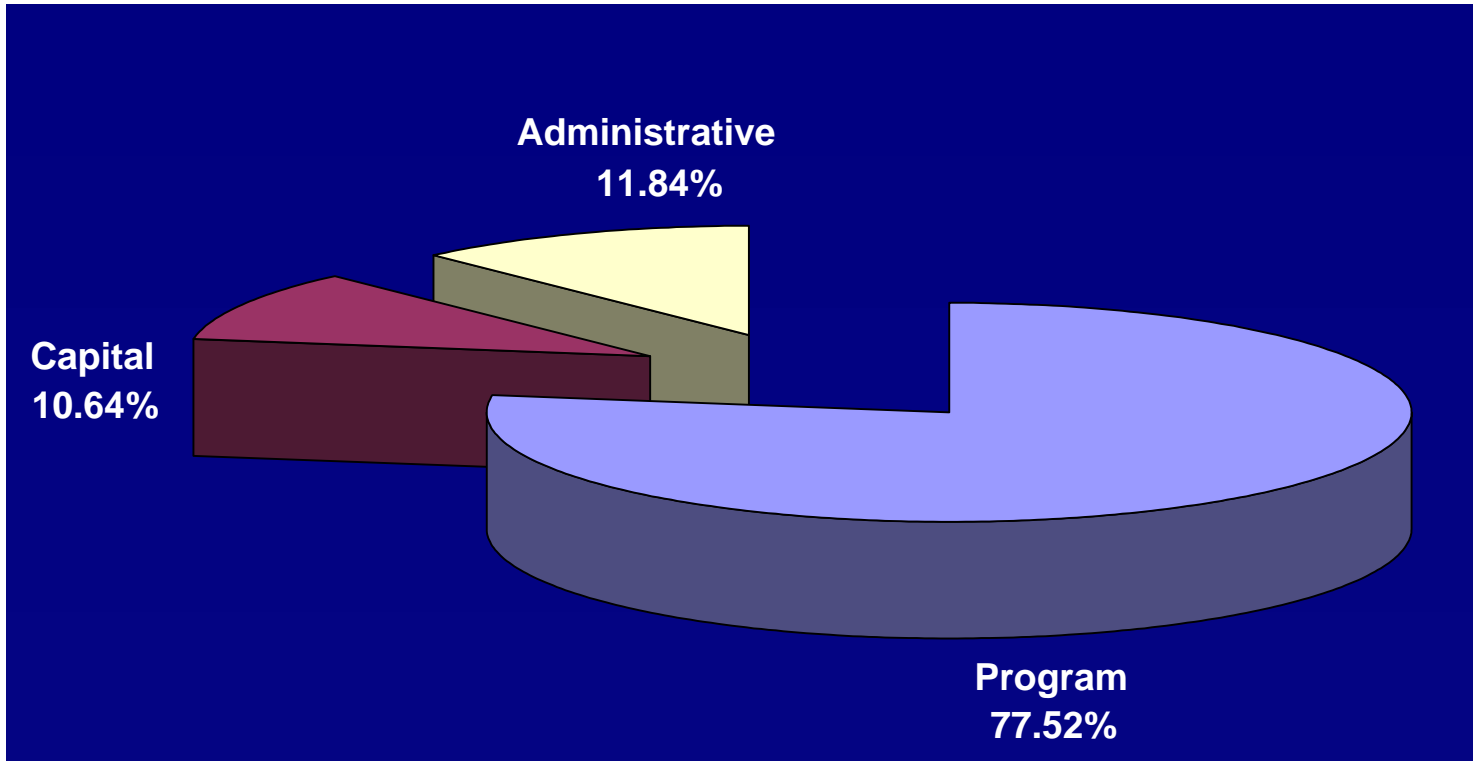
*Tax Levy Increase:

5.93 %

**Increase in the total amount
of money to be raised.*

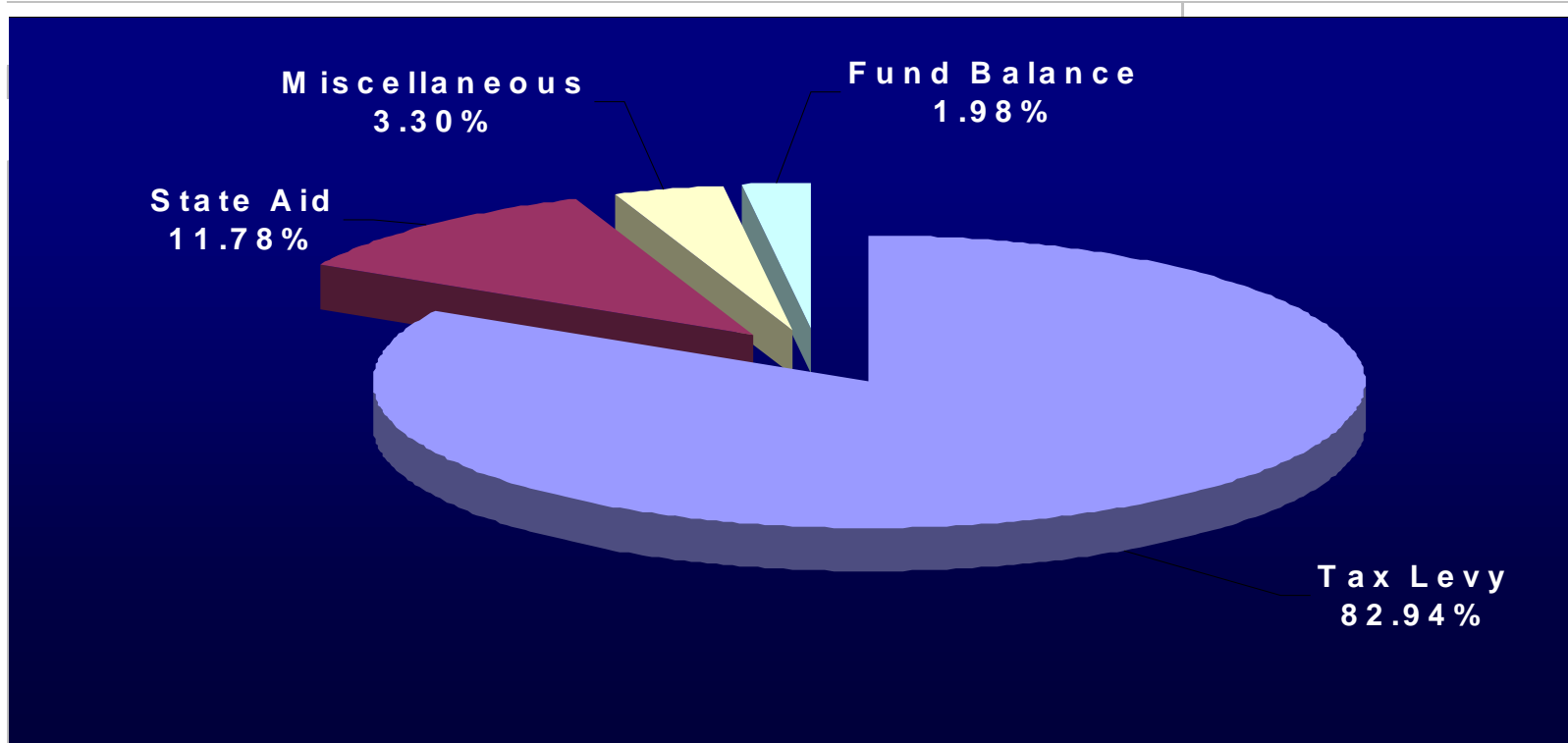
How we Budget our Dollars

5.9% Budget to Budget Increase



| YEAR | PROGRAM | CAPITAL | ADMINISTRATIVE | TOTAL |
|-------------|--------------|-------------|----------------|--------------|
| 2006-2007 | \$47,989,698 | \$6,666,134 | \$7,355,372 | \$62,011,204 |
| 2007-2008 | \$50,908,426 | \$6,990,012 | \$7,773,782 | \$65,672,220 |
| % of Budget | 77.52% | 10.64% | 11.84% | |

Revenue Sources



| | Tax Levy | State Aid | Miscellaneous | Fund Balance |
|--------------|---------------------|--------------------|----------------------|---------------------|
| 06/07 | \$51,419,781 | \$6,998,187 | \$2,293,236 | \$1,300,000 |
| 07/08 | \$54,467,830 | \$7,735,790 | \$2,168,600 | \$1,300,000 |
| | 5.93% | 10.54% | -5.43% | 0.00% |
| | 82.94% | 11.78% | 3.30% | 1.98% |

STATE AID: Do we get our fair share?

OVER THE PAST 10 YEARS...

- State Aid to Nyack has declined from 17.4% to 11.8% (*the average aid to districts statewide is 40%*)
- Nyack appears wealthy since property values continue to increase at a rapid rate - impacting us negatively in State Aid formulas. Consequently, the State's share of our local education costs has **declined by 5.6%**.
- If the State had increased State Aid to Nyack at the level of annual increases in the National Consumer Price Index (CPI) – Our State Aid for 2007-2008 would be approximately \$1.6 million higher.

If the state had increased our State Aid by the CPI every year for the past 10 years, our tax levy would be approximately 3.2% lower.

Nyack's State Aid is Low

Nyack's property values and income levels are high in comparison with the rest of the State.

| | Nyack | State |
|---|--------------|--------------|
| Assessed Property Value Per Pupil (*TWPU) | 750,393 | 426,800 |
| Adjusted Gross Income per Pupil (*TWPU) | 207,967 | 136,600 |
| Adjusted Gross Income Foundation (**TWFPU) | 257,666 | 169,000 |
| | | |
| *Total Wealth per Pupil Unit | | |
| **Total Wealth per Foundation Pupil Unit | | |

In the State Aid formulas, Nyack is approximately 64% wealthier than the State average.

By State formula, the combined wealth ratio compares our property wealth and income wealth to the State average – Under proposed foundation formula, a new factor is used to determine a local expected contribution per student.

Proposed Foundation Aid Formula

- ◆ Considers three factors
 - Adjusted State-wide average tax rate
 - Full property value per pupil
 - Income wealth adjustment
- ◆ Determines an “expected” local contribution per pupil
- ◆ Guaranteed 3% per year – so if all variables remain the same in the foundation aid formula, we may have a basis for predicting our state aid into the 2010-2011 school year

Fund Balance

- ◆ Fund balance is generated through savings on the expenditure side of the budget based on effective fiscal management and extra earnings on the revenue side of the budget
- ◆ For many years the District has returned fund balance to offset the tax levy

State and Federal Unfunded Mandates Continue to Impact the Budget

Auditing Guidelines

- Independent Auditor – conducts annual audit report
- Internal Auditor – evaluates our internal control system and issues a risk assessment report
- Claims Auditor – reviews each claim before a check is released

NCLB Requirements

- Estimated to cost approximately 1.7% of total budget

Data Warehouse

- Extensive data analysis required to meet Federal and State reporting requirements
- Continuous maintenance of a data warehouse system

New Unfunded Medicaid Reimbursement Guidelines

School districts can claim for certain services rendered to Medicaid eligible students (*counseling, speech/occupational therapy, physical therapy and nursing*)

- **Psychologists** – under new guidelines, the District will **only** be able to claim for services rendered by a licensed clinical psychologist (licensed to practice outside of the school district)
- **Speech** – licensed speech pathologists must spend face-to-face time with each student observing sessions with a certified speech teacher. Previously, the licensed speech pathologist just documented their regular meetings with the speech teacher.
- **Transportation** – a bus log must be maintained for each eligible child transported indicating that the child was picked up and dropped off (previously a log was needed only when it was part of an IEP*)

**IEP – Individualized Educational Plan*

The Budget Process

- ◆ Budget Process begins right after BEDS* day in October – 8 months before the new school year begins
- ◆ BEDS enrollment data is used to project student enrollment for the upcoming school year
- ◆ Based on projected enrollment, buildings are given a per pupil allocation for materials and supplies, textbooks, workbooks, etc.
- ◆ Enrollment projections are also used to determine need for additional sections - staffing
- ◆ Salaries are “rolled” into the new year according to provisions in negotiated labor contracts – adjusting for retiring employees

**Basic Educational Data System (BEDS)*

The Budget Process continued...

- ◆ Assumptions are used to project other costs such as utility costs, health insurance premiums, etc.
- ◆ Every line item is reviewed for continued need
- ◆ Cost saving strategies are implemented when practical
- ◆ Data is analyzed to determine program initiatives needed to support students' academic, social, physical and emotional needs (such as Project Connect, 3Rs in Motion, Robotics, etc.)

Budget Highlights:

Installment Purchase Agreement

- ◆ Annual Payment of \$80,000 for 5 years
 - Financing approx. \$250,000 annually to support the recommendations of the Technology Committee to bring additional technology into the classroom
 - Financing approx. \$17,200 to purchase additional equipment for the Marching Band

Budget Highlights:

- ◆ Funds to support K-12 Bullying Prevention Program
- ◆ School Bus Monitors
 - 3 Monitors for afternoon bus runs - one for each building to be rotated on buses as needed
 - 1 Monitor for the afternoon BOCES bus
 - 1 Monitor for the 4 PM late bus run

Additional Funding Sources

- ◆ E-rate
- ◆ Medicaid Reimbursement
 - We do all the work and get only 25% of proceeds
 - The State takes a portion of our Reimbursement
- ◆ Rental Income (Old HS, Hilltop)
- ◆ Maximizing Interest Earnings
- ◆ Grants

Savings Through Technology

- ◆ On-going savings through Technology Department
 - Annual savings in excess of \$90,000 through in-house SASI student database
- ◆ WinCap: Fully Integrated Finance & Human Resource management system
 - \$25,000 annual savings
 - Software was designed specifically for NYS public school districts
 - Working “smarter rather than harder” – old system was too labor intensive to maintain personnel data
 - Enhances internal controls through proper segregation of duties
 - Once information is entered, we have more flexibility in report formats

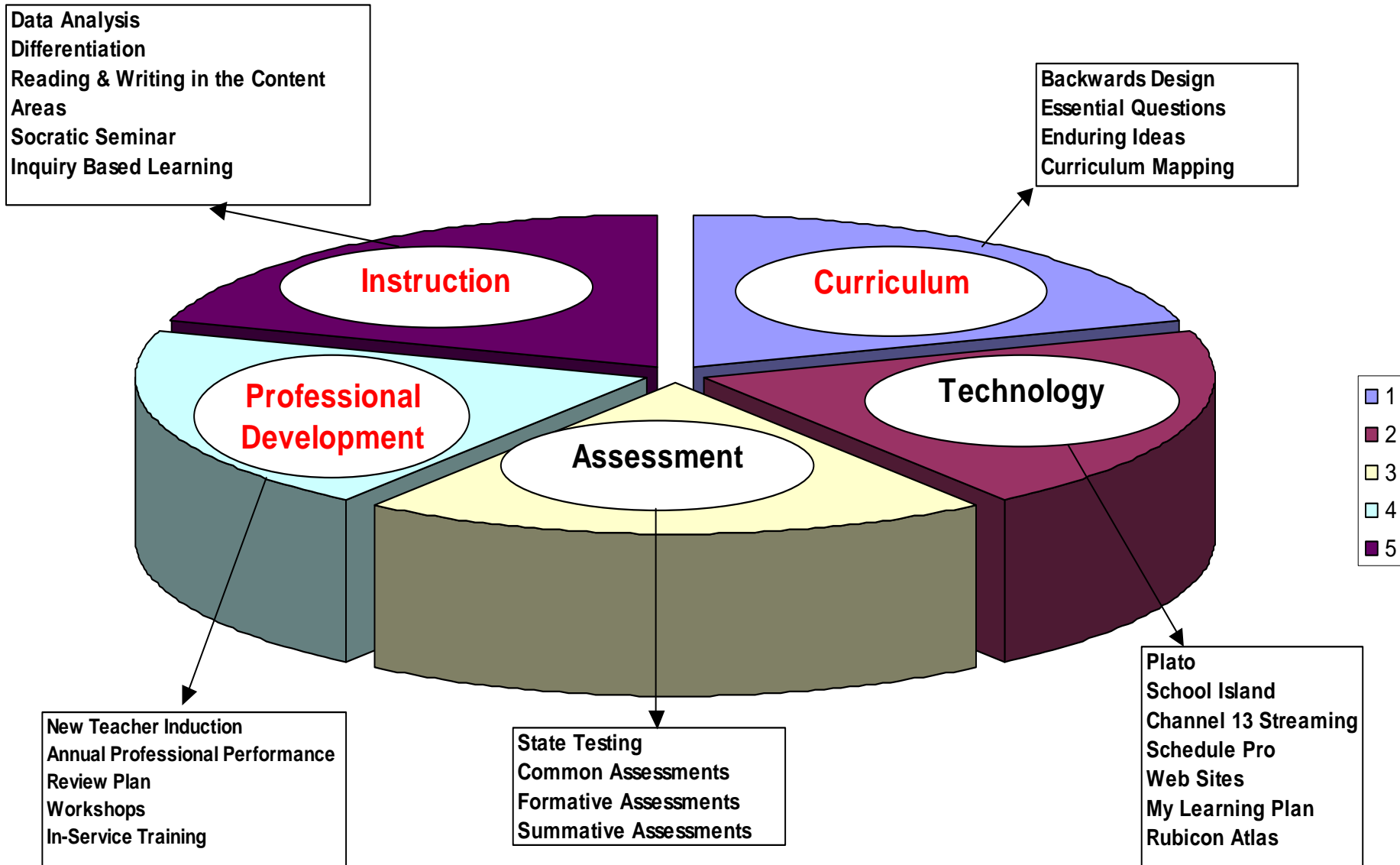
Joint Insurance Pools

- ◆ One of the founding districts of New York Schools Insurance Reciprocal (NYSIR)
 - NYSIR is a not-for-profit insurance company that was created by participating school districts
 - Insurance coverage is tailored to meet the needs of public school districts
 - NYSIR aggressively fights frivolous lawsuits
 - A representative from Nyack UFSD has always served as a board of governor in a “policy-making” capacity
- ◆ Rockland County Schools Cooperative – Workers Compensation Self-insurance Plan
 - Has saved Rockland county taxpayers \$9.3 million since 1999

State Comptroller's Audit

- ◆ Nyack's audit began on February 1st and concluded on February 28th, as per the State Comptroller's plan to audit all school districts in NYS within a five year period
- ◆ Written report to be issued at a later date
- ◆ Auditor verbally commented that we run a "tight ship"

STUDENT LEARNING





The budget supports student learning by:

- **Providing** strong academic instruction
- **Creating** new educational programs to meet student learning needs, e.g., Robotics, Virtual High School, Project Connect (United Way Impact Grant)
- **Supporting** challenging courses and program services, including after school programs at all levels
- **Differentiating** instruction to meet the needs of academically and culturally diverse learners
- **Continuing** professional development for staff
- **Improving** teaching and supervision based on the Charlotte Danielson Model for enhancing professional practice and evaluation



The budget supports scholastic excellence, cultural appreciation and ethical behavior

The Nyack School District:

- Has been recognized by New York State as a High Achieving/Gap Closing District for two years in a row
- Has been recognized nationally for its award winning musical performing groups
- Winner of County Executive's Arts in Education Award
- Exhibitions of student art work in professional art galleries and Nyack Village Hall
- Has consistently produced high quality musical and dramatic productions
- Has multiple community service opportunities for students and Bullying Prevention program (K-12) in 2007-2008



Academic Success

Elementary Results Grades 3-5

- 84% of students scored Level 3 or 4 on NYS ELA 2006
- 84% of students scored Level 3 or 4 on NYS Math 2006

Middle School Results Grades 6-8

- NYS High Achieving/Gap Closing Middle School for past two years
- 75% of students scored Level 3 or 4 on NYS ELA 2006
- Highest percentage of 8th grade students scoring at proficiency and above in Rockland County
- 66% of students scored Level 3 or 4 on NYS Math 2006



Academic Success

High School

- NYS High Achieving/Gap Closing High School two years in a row.
- 92% of the Class of 2006 went on to higher education.
- More students are taking regents exams, scores are higher and achievement gaps are being reduced.
- SAT mean scores: Verbal 515 (22 points above NY State's & 12 points above the nation's); Math 531 (21 points above NY State's & 13 points above the nation's)
- Increase in total number of students taking AP Exams from 185 (2005) to 210 (2006) – a 13.5% increase – combined with an increase in number of students scoring 3-5 by 22 students.
- More special education students are meeting the graduation requirements by passing Regents examinations.

Academic Success



Class of 2006

College bound June graduates:

92%

White: 94%

Black: 96%

Hispanic: 75%

Asian/Pacific Islander: 100%



Instructional Initiative Goals

- To provide professional development that is directly linked to greater student achievement
- To revise or modify the curricula for existing courses
- To create curricula for new courses
- To better align curricula, texts and learning materials to state standards and assessments
- To better prepare all of our students to meet greater academic challenges
- To support performing and fine arts education
- To provide course options for students

New and Continuing Instructional Initiatives K-12

- ◆ Curriculum for Business Law & Sports Marketing
- ◆ Texts - Music In Our Lives
- ◆ Electronic Probes & Graphing Calculators - Chemistry
- ◆ New Course - AP Physics B
- ◆ Training, Curriculum Writing & Texts

New and Continuing Instructional Initiatives K-12

- ◆ Primary Source Document Readers - World & US History
- ◆ Curriculum Mapping / Rubicon Atlas
 - LOTE
 - Art
 - English
- ◆ French & Spanish 5H through SUNY Albany
 - curriculum writing & texts
- ◆ AP Computer Science Texts
- ◆ Algebra Curriculum
- ◆ Center For Success - Revised Curriculum in Reading

New and Continuing Instructional Initiatives K-12

- ◆ Graphing Calculators for Earth Science
- ◆ Grade 6 Math Texts
- ◆ K-1 Math Text Adoption
- ◆ Systemic Instruction in Phonemic Awareness, Phonics & Sight Words (SIPPS) Reading Program
- ◆ Reading A-Z Books / RAZ Kids

New and Continuing Instructional Initiatives K-12

- ◆ Ed Trust – Training for School Counselors
- ◆ PLAN Test for Grade 10 & EXPLORE (ACT Assessment) for Grade 8
- ◆ Translations of School/District documents and translators for meetings & conferences
- ◆ Parent orientations for newly arrived immigrant families
- ◆ Parent Institute
- ◆ New Teacher Induction/Mentor Program
- ◆ Video Conferencing
- ◆ Bullying Prevention Program
- ◆ Summer Academies- Raise Our Sights (MS) & Nyack Academy (HS)



Professional Development

- ◆ Integration of technology into instruction
- ◆ Data analysis to inform and differentiate instruction
- ◆ Diversity awareness
- ◆ Sheltered Instruction Observation Protocol (SIOP) for ESL and content area teachers
- ◆ Leadership support for administrators
- ◆ Introduction of Algebra to 8th grade students
- ◆ External consultants to support professional development plans

Professional Development

- ◆ Comprehensive Special Education Staff Development
 - Coaching of collaborative teams
 - Training on supervision of collaborative teams
 - Providing professional development for special education teachers in Therapeutic Crisis Intervention and Applied Behavioral Analysis
- ◆ Training in My Learning Plan and Rubicon Atlas



Health/Wellness Programs

Physical Education, Health, Wellness and Athletics

Healthy Schools Initiative

- ◆ Wellness Committee:

 - Policy Implementation, Plan Development and Measurement

Athletics

- ◆ 11 - NYS Scholar Athlete Teams in 2006
- ◆ Academic Center
- ◆ Competitive Cheerleading Team
- ◆ Assistant Lacrosse Coaches

Human Resources



Human Resources

- ◆ Education is labor intensive and personnel accounts for majority of a district's expenditure
- ◆ HR is a strategic partner with all departments in reallocating and leveraging our resources to meet students' needs
- ◆ Hiring decisions are predicated on several factors:
 - Fostering District's instructional goals and objectives
 - Serving the District's stakeholders
 - The views of the community
 - Whether the decisions continue to improve and promote value of the district

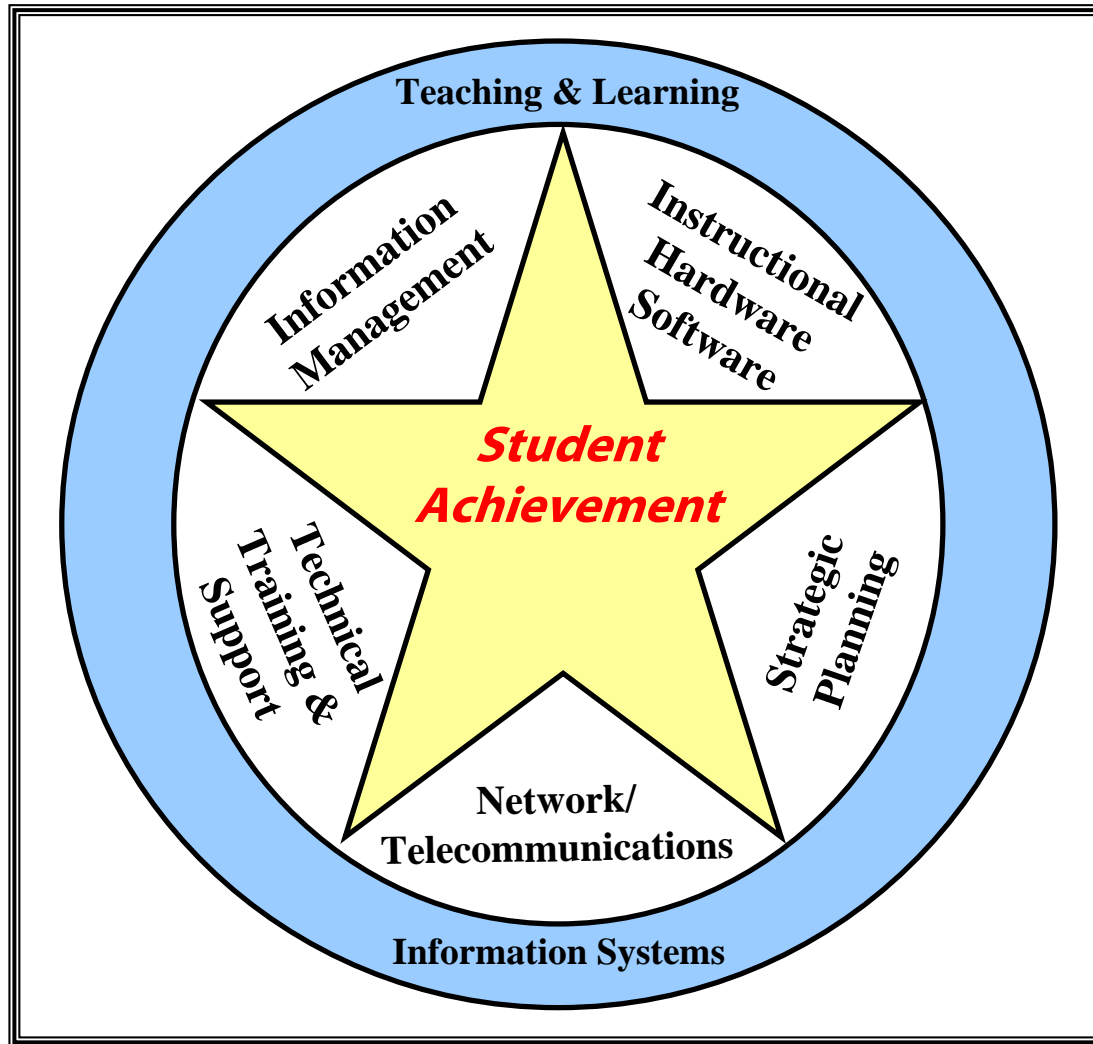


New Staffing

- ◆ 1.0 FTE K-5 Science Consultant (Robotics)
- ◆ 1.0 FTE Bilingual Psychologist
- ◆ 0.5 FTE Social Worker
- ◆ 0.2 FTE Virtual High School Teacher
- ◆ Extension of Elementary Secretaries' Hours from 25 to 35 Hours per Week
- ◆ School Bus Monitors (5 for afternoon runs)
- ◆ Marching Band Maneuvering Instructors (4, Stipend)
- ◆ Competitive Cheerleading Instructor (1, Stipend)
- ◆ Assistant Varsity Coaches for Lacrosse (2, Stipend)

Budget Supports Technology Systems

The **Technology Support Systems** exist to support teaching, learning and administrative support functions by providing state-of-the-art technology infrastructure, hardware, software, training, technical support services, automation of instructional and administrative procedures.





Goals for Technology

- Provide support to *improve student learning and achievement*
- Provide students with standards-based/age-appropriate software for all subject areas
- Ongoing professional development for teachers and support staff
- Manage network infrastructure for web-based learning
- Utilize telecommunication services to access programs through video conferencing, distance learning and web-based applications
- Automate administrative/operational procedures to reduce paperwork and work duplication
- Services to support teachers and all District technology users

Budget Continues to Support Technology Initiatives

Network/Telecommunications Infrastructure

- ◆ Windows 2003 Active Directory
- ◆ Internet, Servers, Switches, etc.
- ◆ Storage Network and Backup Systems
- ◆ Wireless Access Points📶
- ◆ District-wide use of email as a standard communication tool (eChalk & Outlook)
- ◆ E-Chalk web pages for schools, teachers and departments
- ◆ www.nyackschools.com web site
- ◆ K-12 Alerts* Emergency Notification System, School Messenger* Daily Notification System for Attendance Reporting, etc.,

Information Management Systems

- ◆ SASI Student Information Management System
- ◆ Scheduling Software – Scheduling Pro and Scheduling Optimizer
- ◆ New Elementary Electronic Report Cards (EEPR)
- ◆ IGPro Electronic Grade book and report card processing
- ◆ EDGE Report Card Document Software for Secondary Schools
- ◆ Data Analysis and Reporting Tools
- ◆ Student Information on PDAs*

Budget Continues to Support Technology Initiatives

Instructional Infusion – Hardware and Software

- ◆ LCD Deployment🔒
 - Completion of all HS Classrooms
 - Additional LCD Projectors at all Schools
- ◆ Hardware Deployment
 - Additional Instructional Computers (Including Media Carts)
 - Laptops & Multi-Media Centers🔒
 - New computers for HS Lab 301 and Re-deploy Computers to Elementary Clusters
 - Interactive White Boards (5) *
 - Document Cameras🔒
 - AV Equipment: TV/DVD/VCR Mobile Carts, Digital Camcorders and Digital Cameras
 - AlphaSmarts*
 - Headphones for elementary students🔒
- ◆ Software Deployment and Support
 - PLATO, Waterford, School Island, StudyDog, Eduware Test Wizard, WorldBook Online, Type-to-Learn, Read 180, Inspiration/Kidspiration, etc.
 - Support of Distance Learning Initiatives
 - Library Automation
 - Technology Tools for Early Grade Elementary Curriculum Enrichment🔒

Budget Continues to Support Technology Initiatives

- ◆ **Continuous technical support of all users of diverse technology systems**
 - Helpdesk Support System; Support Available via Phone, Fax & In Person
 - 2,472 Issues Resolved from July 2006 to March 14, 2007, and counting!
 - Anti-Spam Software – Surf Control
 - Asset Manager to Manage Technology Inventory
 - Systems Management Software for Remote computer support
 - Systems Update Server for Automated Application Updates
 - Symantec Anti-Virus Auto-Update Server
 - Disaster Recovery Systems
 - Desktop Management Software – DeepFreeze*
 - Project Connect Computers with Training and Support

- ◆ **Ongoing technical training and professional development of all district staff**
 - Full class, small group, one-on-one & turnkey (train the trainer model)
 - Instructional training in applications such as eChalk, Inspiration, PLATO & PowerPoint
 - Training for administrators and support staff in office and communication applications such as Word, Excel, PowerPoint, eChalk & Outlook
 - 38 Training Sessions held from August through March, 687 trained

Contingency Budget



What if?

WITHOUT VOTER APPROVAL OF THE BUDGET...

The Board must adopt a contingency budget. The 2007-08 formula *cap is an increase of *3.84%* adjusted by exclusions.

- Some of the exclusions from the cap include tax certiorari proceedings, court orders, debt service, grants, and enrollment
- The cap does not provide for many costs over which we have no control, such as utilities, health insurance or unfunded mandates
- With an austerity budget approximately \$760,000 would have to be removed from the budget. All areas would be considered for cuts
- The District is required to charge facility usage fees for all youth groups under a contingency budget

**Based on Jan. national CPI = 3.2% x 120% = 3.84%
the cap is the lesser of national CPI x 120% or 4%*

Understanding Tax Rates

- ◆ In NYS only real property is taxed (some states tax personal property such as jewelry and vehicles)
- ◆ Local assessors determine the assessed value of all properties in the School District
- ◆ The Equalization rate for a municipality is the ratio of assessed value to the municipality's total value (total assessed value divided by total full value = EQ rate)
- ◆ An EQ rate = to 100 means property is assessed at full market value; EQ < 100 means the market value is greater than the assessed value; EQ Rate > 100 means the assessed value is higher than market value

Understanding Tax Rates continued

- ◆ In NYS there is no fixed % at which property must be assessed (level of assessment) – if all municipalities assessed at 100% of market value there would be no need for equalization
- ◆ Not all municipalities assess property at the same % of market value
- ◆ Some taxing jurisdictions, such as school districts, do not share the same boundaries as the municipality responsible for assessing the property

Understanding Tax Rates continued

- ◆ When the EQ rate falls, it means that market values are rising faster than assessed values
- ◆ The EQ rate is used to estimate a municipality's total market value (Assessed Value divided by EQ Rate = Market Value or Full Value)
- ◆ For a school district to distribute the total amount of school taxes to be collected, the tax levy must be divided in proportion to the total market value of each municipality.

Understanding Tax Rates continued

- ◆ In Nyack, Clarkstown picks up 60% of the tax levy – while Orangetown picks up the other 40%
- ◆ When the EQ rate changes more drastically in one town, it will cause a shift in the total ratio of the tax levy to be collected from that town – based on the resulting mathematical change in full value
- ◆ This can cause one town's tax rate to change more drastically than the other town's tax rate – even though they are both in the same school district
- ◆ Additionally, changes in assessed values also contribute to the school tax rate in each municipality



What We All Can Do...

- Inform others about school budget issues
- Voice your concern about the state aid funding inequity to our legislators
- Vote on May 15
 - Check that you are registered to vote
 - Encourage your friends and neighbors to register and vote

Stay Informed

- Call the Public Information Office 353-7013
- Check the website www.nyackschools.com
- Come to Board Meetings

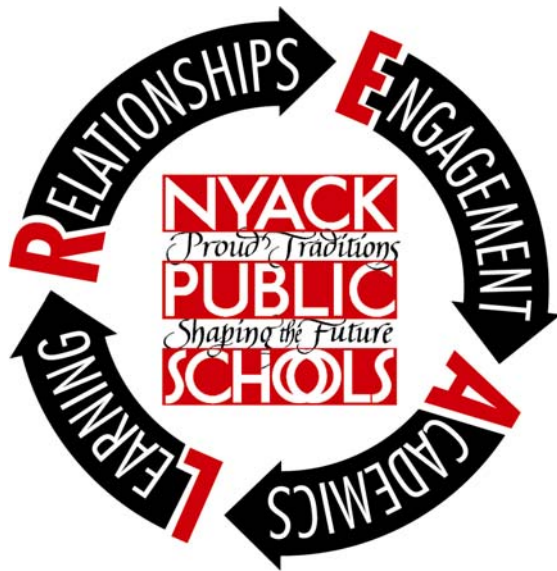
SUCCESS FOR EACH CHILD

**Strong Relationships + Engagement + Rigorous Academic Learning =
Student Success**

THE BUDGET'S BOTTOM LINE: OUR STUDENTS.

Those who can, teach!

PROPOSED BUDGET 2007-2008



**Dr. Valencia F. Douglas,
Superintendent of Schools**

Board of Education of Nyack Public Schools

- Bryan Burrell, President
- Claudette Clarke, Vice President
- Amy Applebaum, Secretary
- Vic Czajkowski, Trustee
- Fletcher Johnson, M.D., Trustee
- Michael Lagana, Trustee
- Michael Mark, Trustee
- Brittany Blum, Student Representative