

Scarsdale Public Schools



2020-21 School Budget Budget Session #1

February 3, 2020

Presentation Focus

- 1. Budget Development Process**
- 2. Review of 2019-20 Budget Initiatives**
- 3. Budget Accomplishments 2020-2021**
- 4. Budget Drivers**
- 5. 2020-21 Preliminary Proposed Budget Plan**
- 6. Budget Components**
- 7. Budget Discussions Timeline**
- 8. Questions & Feedback**
- 9. Appendix**

Budget Development Process

School Budget Development

Our school budget provides the necessary financial resources to operate the School District and to help achieve the goals and objectives of the School District as set forth in the Strategic Plan.



Budget Development Guiding Factors

Balanced Literacy: Creating the Foundations of Learning

Curricular and Co-Curricular Approaches to Health,
Wellness & Well-Being

Gardens & Biomechanical Innovation

Global Citizenship Education: Competencies & Ethical
Responsibilities

Libraries, Learning Spaces & Curated Resources

Next Generation Standards Development &
Implementation

Professional Culture of Lifelong Learning

Student Centered Opportunities & Environments

STEAM & Design Thinking

Student Supports

Sustainable Schools and Systems

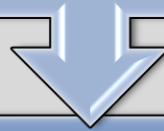
Unified System of District-Wide Goal Setting

Using Technology to Transform Teaching, Learning &
Assessment

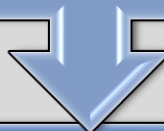
**STRATEGIC
PLAN**

Sequence of the Budget Process

Budget Development – *Administration*



Budget Discussions – *Board of Education & Administration*



Budget Discussions – *Board of Education, Administration & Community*



Final Budget & Vote

Budget Discussions

Budget Focused Forum

November 14th

Administration
Board of
Education
Community*

Dates	Focus
Regular Board Meeting – December 16th	2019-20 Year End Projections, 2020-21 Budget Development and Long-Term Budget Projections
Regular Board Meeting - January 13 th	Presentation of Staffing Recommendations
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Budget Session #1 - February 3rd	2020-21 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits, Athletics
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* Community Comments welcome at each Budget Session & Board Meeting.

Budget Efficiencies

- Self-Funded Healthcare Plan
- Staffing process
- State Aid maximization*
 - BOCES Services, Transportation and expenditure-based aides
- Timing consideration
 - Facilities and technology projects, staffing decisions
- Co-operative Agreements – Village
- Purchasing practices - co-operative purchasing, competitive bidding, multiple cooperative bidding arrangements
- Technology advancements

*Governor's recently released state budget proposal includes provisions which would limit some expenditure-based aids.

Review of 2019-20 Budget Initiatives

Cooling Solutions – A Three Phase Plan

Short Term Phase

Develop and codify a building-based plan for providing access to cool spaces on excessive heat days (Heat Index ≥ 90). Every student will have access to a cooled space at the same time, even if that means sharing a large instructional space.

Status - Over 50 window unit air conditioners were strategically placed across the District last Spring. At Heathcote, split units were installed in the summer.

Medium Term Phase

Provide at least one air-conditioned large group common space in each building.

Status - Roof top air conditioning units were installed this past summer at both the Quaker Ridge and Fox Meadow libraries.

Long Term Phase

Explore both traditional and innovative cooling solutions with the assistance of an energy service provider such as ConEdison Solutions with a focus on providing additional cooled spaces with an eye towards sustainability. **Status – Alternative methodologies are being studied and considered that will best provide both solar and LED lighting solutions. Installation of elementary gymnasium ceiling fans included in the 2020-21 plant improvement budget.**

Safety, Security & Emergency Management

Multi-pronged approach to Safety, Security and Emergency Management was established as part of the 2019-20 budget as follows:

1. Providing an external layer of safety and security at all buildings by adding visitor management and building safety personnel.

Status: Additional Safety Monitors were added during the summer. 18 Monitors directly manage the visitor management process on a day to day basis and monitor the building site during student hours. Feedback from constituents has been overwhelmingly positive.

2. Providing additional mental health and social emotional support for our students with the addition of the following staff:

- 1.0 FTE District-wide Psychologist
- 1.0 FTE Teacher at the High School for academic pre-referral support

Status: Individuals were hired prior to the school year and have played an important role in the ability to provide additional support for our students.

3. Continuing to study and to implement policies, practices and procedures which promote building safety, security and emergency management.

Status: All schools have a building level safety and emergency response team that meet and train on a regular basis which are coordinated for District-wide consistency and best practice with the Chief of Safety, Security and Emergency Management.

Budget Accomplishments 2020-21

What Does This Budget Accomplish?

Maintains high-quality teaching and learning consistent with the Strategic Plan

- ☐ Supports teaching and learning initiatives in alignment with the Strategic Plan.
- ☐ Ensures that staffing levels are consistent with current and historical philosophies and community expectations.
- ☐ Enriches classroom and school libraries through purposeful infusion of high interest, diverse and engaging fiction and non-fiction texts.
- ☐ Provides materials and curriculum resources to explore and critically examine exemplary math programs.
- ☐ Improves and expands authentic global opportunities through travel, hosting and virtual experiences.
- ☐ Continues the District's commitment to providing technology and STEAM experiences to all students and expands the 1:1 device program at the Middle School to 8th grade.
- ☐ Expands the implementation of the Next Generation Standards and the scaling successful instructional models.
- ☐ Supports the researching, exploring and creating of new garden models, biomechanical innovations and sustainability projects through collaboration across community and schools.

What Does This Budget Accomplish?

Advances in-district instructional opportunities for students with disabilities

- ☐ Initiates additional special class programming for students in need of intensive support.
- ☐ Continues providing high quality specialized instruction in included settings.

Continues a comprehensive approach to Safety, Security and Emergency Management including:

- ☐ Appropriate mental health/social emotional support for students.
- ☐ A layered approach to building safety and security.
- ☐ A thoughtful implementation of new policies, procedures, and practices.

Improves and upgrades facilities consistent with all components of the Facilities Master Plan

Staffing Recommendations Summary

Staffing Affirmed	Location	Guiding Principles/Budget Accomplishments
1.0 FTE Special Education Integrated Co-Teaching	Elementary	Class Size, Mandated and Best Practice
1.0 FTE Special Education 8:1:2	Elementary	Class Size, Mandated and Best Practice
0.4 FTE Psychologist's Secretary	Middle School	Safety and Security Social Emotional Support

Budget Drivers

2020-21 Primary Budget Drivers

- Contractual salary increases for all employees including 4.0 FTE teacher retirements and 3.4 FTE additional staffing. **Total: \$3.07 million**
- Special Education enrollment continues to increase. **Total: \$486 thousand**
- Teacher and NYS Employees Retirement System mandated employer contributions rates increasing. **Total: \$863 thousand**
- District's self-funded medical insurance budget anticipated to increase by 4.40% due to plan experience and employee contributions. **Total: \$762 thousand**
- Reversal of prior year non-recurring expense for security related computer server purchases. **Total: (\$175 thousand)**

2020-21 Primary Budget Drivers

- The Tax Certiorari budget has been decreasing to \$725,000 in support of anticipated tax certiorari claims in the 2020-21 school year. This will be a recurring, decreasing expense in future years as older claims settle. **Total: (\$225 thousand)**
- Other employee benefit increases increasing. **Total: \$524 thousand**
- Plant Improvement and Transfer to Capital Fund budget increasing in support of high priority infra-structure projects and facility upgrades including the High School Auditorium. **Total: \$561 thousand**
- Debt service budget decreasing based on anticipated lower interest rates on upcoming borrowings. **Total: (\$250 thousand)**

TOTAL DRIVER IMPACT : \$5,615,000

2020-21 Preliminary Proposed Budget Plan

Projected Fund Balance - Year End 2019-20

Ending Fund Balance 6/30/19	\$22,240,471
Plus: Year End Revenues	<u>\$159,795,874</u>
Minus: Revenues that are funded by reserves	<u>\$0</u>
Minus: Year End Expenditures	<u>(\$159,788,129)</u>
Projected Ending Fund Balance 6/30/20	<u>\$22,248,216</u>
To Be Allocated as Follows:	
Tax Certiorari Reserve	\$5,545,400
Self-Insured Health Insurance Reserve	\$5,174,315
Debt Service Reserve	\$749,131
ERS Retirement Contribution Reserve	\$2,074,522
TRS Retirement Contribution Reserve	\$100,000
Reserve for Encumbrances	\$1,104,699
Unassigned Fund Balance (3.84%)*	<u>\$6,400,149</u>
Assigned Fund Balance for 2020-21	<u>\$1,100,000</u>
Projected Ending Fund Balance 6/30/20	<u>\$22,248,216</u>

*May retain up to 4% of 2020-21 Budget = \$6,674,034

2020-21 Preliminary Proposed Budget

February 3, 2020

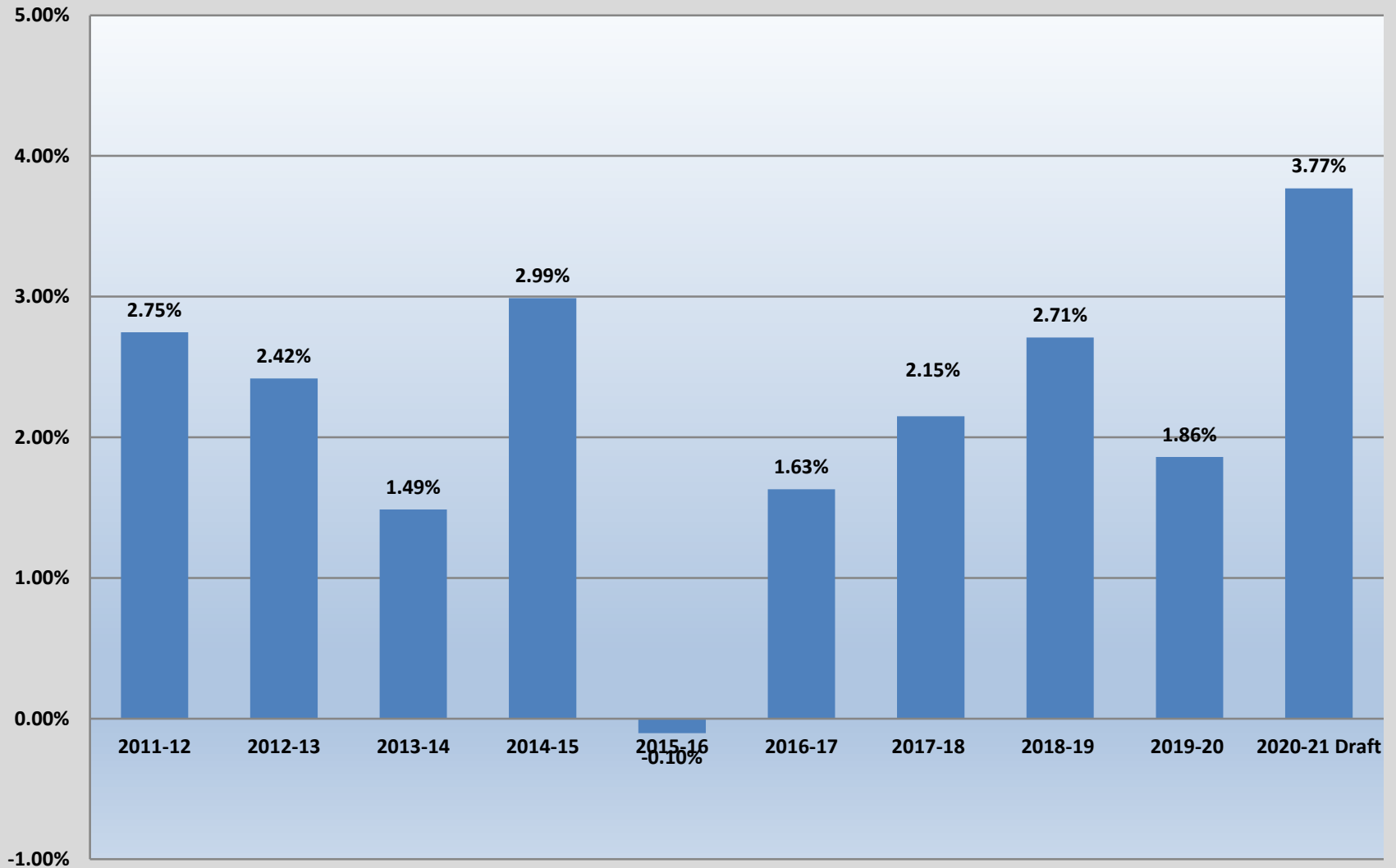
2020-21 Draft Budget:*	\$	166,850,850
Budget to Budget Increase:		3.77%
Projected Increase in Tax Levy:		3.51%
Projected Tax Levy Limit:		3.54%
Amount (Under) Over the Projected Limit:	\$	(49,266)
Projected Tax Rate Increase:		
Town of Scarsdale		3.35%
Town of Mamaroneck		4.17%

***IMPORTANT:** Please note that this is a preliminary budget plan for 2020-21 and that it may change due to a number of factors including, but not limited to Health Insurance and TRS Contributions.

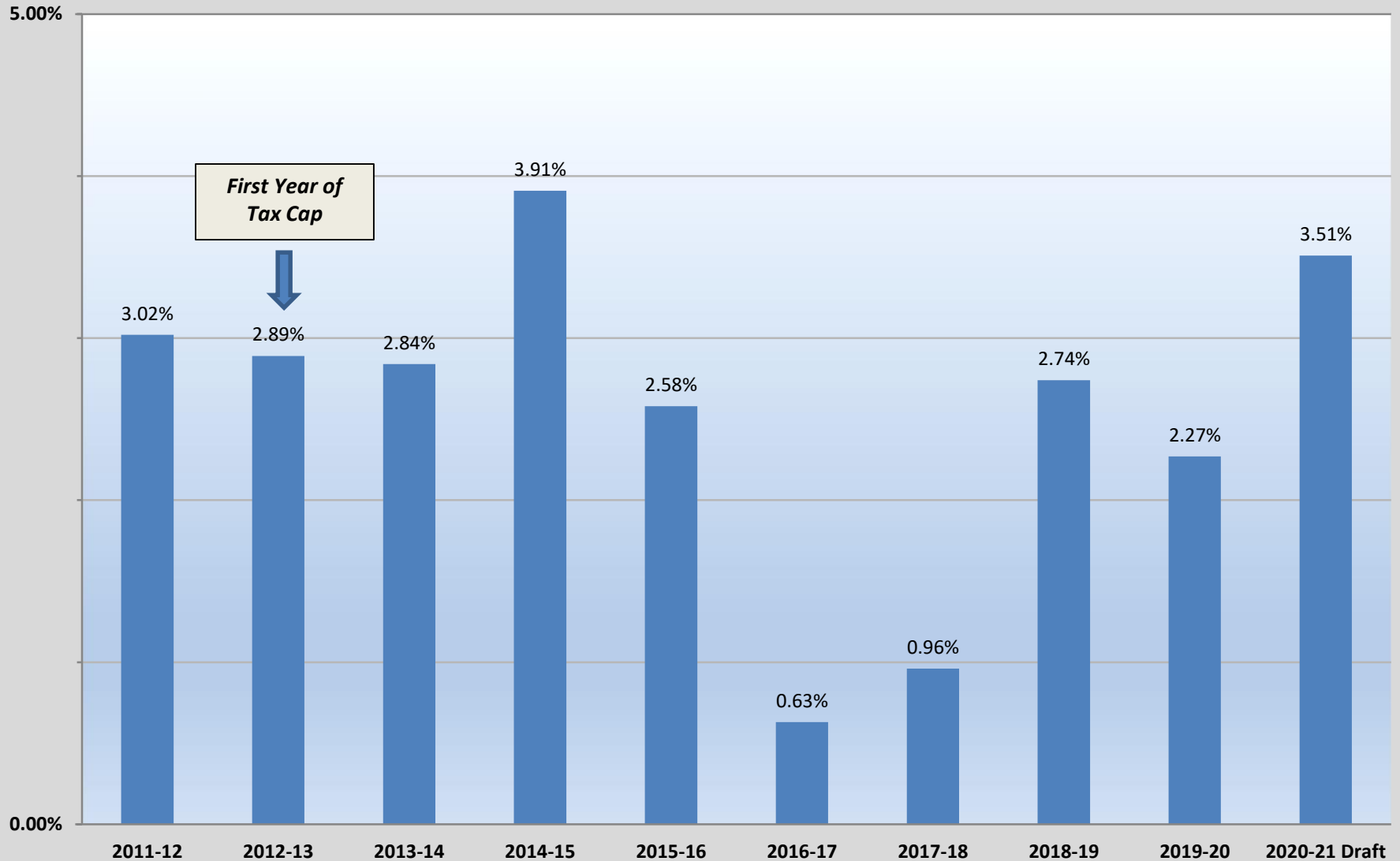
2020-21 PRELIMINARY PROPOSED BUDGET PLAN - FEBRUARY 3, 2020

	2019-20 Approved Budget	2020-21 Proposed Budget	Budget to- Budget Increase	% Difference
Total Expenditures	160,782,597	166,850,850	6,068,253	3.77%
Non-Property Revenues	10,567,381	11,065,334	497,953	4.71%
<i>% of Total Budget</i>	<i>6.57%</i>	<i>6.63%</i>		
Transfer From Reserves	453,153	804,584	351,431	77.55%
Assigned Fund Balance	1,100,000	1,100,000	-	0.00%
Total Tax Levy	148,662,063	153,880,932	5,218,869	3.51%
<i>% of Total Budget</i>	<i>92.46%</i>	<i>92.23%</i>		

Recent Budget Increases/Decrease



Recent Tax Levy History



Budget Components

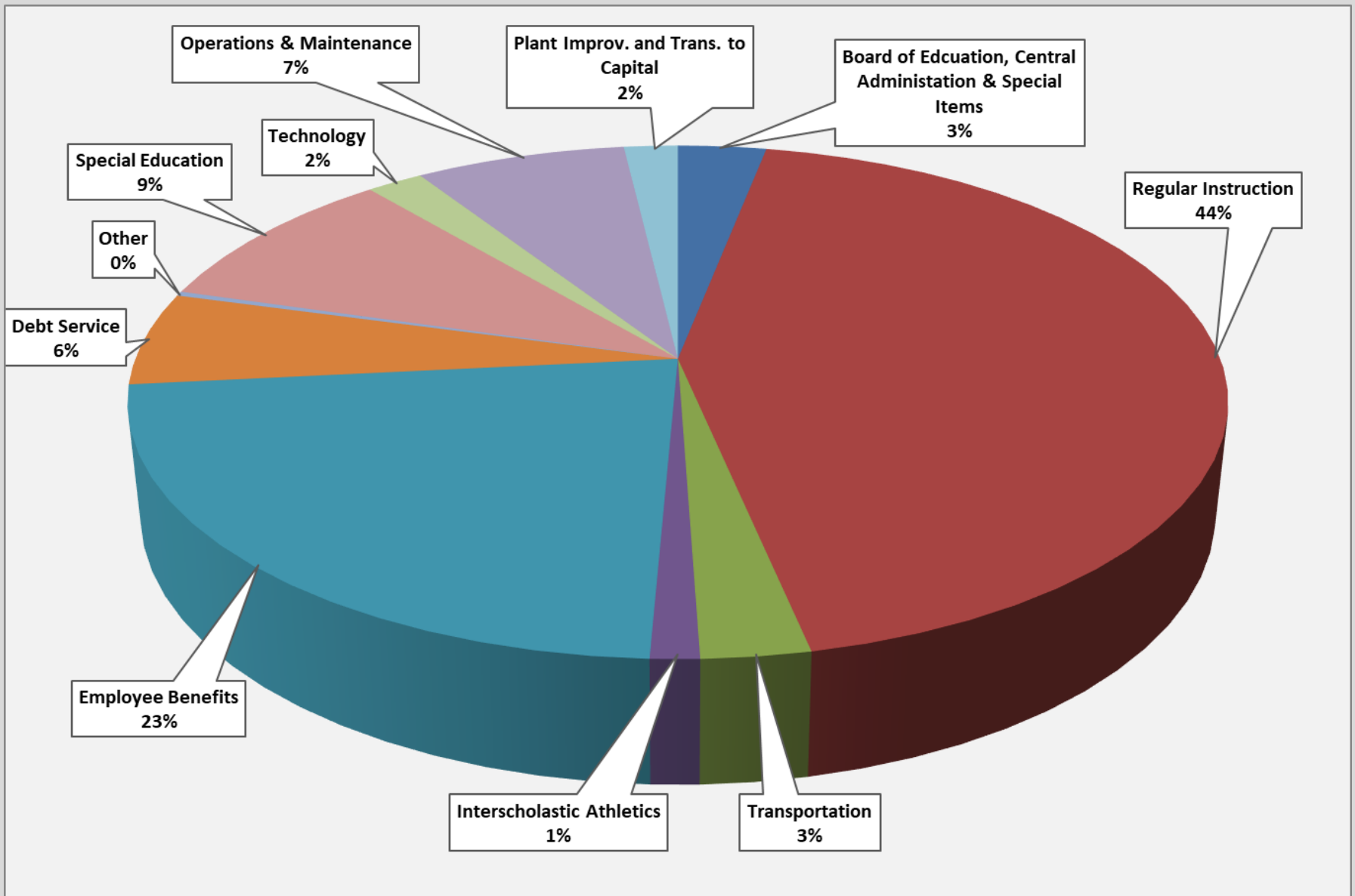
Key Components Summary Prelim. Proposed Budget to Actual

Category	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Projected	2020-21 Prelim. Proposed Budget	\$ Increase	% Increase
Board of Education, Central Administration & Special Items	4,652,784	4,841,517	4,146,631	5,173,264	5,151,173	5,093,921	(57,252)	-1.11%
Operations & Maintenance	8,904,316	9,882,342	10,361,400	12,017,682	11,563,607	12,143,652	580,045	5.02%
Plant & Capital Improvements	3,296,001	3,041,040	3,700,050	2,544,000	2,544,000	3,105,000	561,000	22.05%
Regular Education	66,064,550	68,484,453	68,659,502	70,999,797	70,439,119	72,834,882	2,395,763	3.40%
Technology	2,640,057	3,455,548	2,897,871	3,310,981	3,232,840	3,266,944	\$34,104	1.05%
Special Education	12,489,505	12,870,440	14,316,705	14,281,834	15,250,066	15,616,807	366,741	2.40%
Transportation	3,778,331	3,747,454	3,869,020	4,366,374	4,226,761	4,587,908	361,147	8.54%
Interscholastic Athletics	1,681,282	1,733,276	1,824,773	1,881,780	1,996,880	2,060,755	63,875	3.20%
Employee Benefits	33,580,069	35,031,764	34,541,858	35,723,201	35,218,379	37,872,285	2,653,906	7.54%
Debt Service	9,821,723	9,993,017	10,027,015	10,026,361	10,015,481	9,802,768	(212,713)	-2.12%
Other	472,088	423,094	367,125	457,323	449,823	465,927	\$16,104	3.58%
SubTotal	147,380,706	153,503,945	154,711,949	160,782,597	160,088,129	166,850,850	6,762,721	4.22%
PY Health Insurance Accrual		1,850,000						
TOTAL	\$147,380,706	\$155,353,945	\$154,711,949	\$160,782,597	\$160,088,129	\$166,850,850	\$6,762,721	4.22%

Historical & Projected Revenue Summary

CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Projected	2020-21 Prelim. Proposed Budget	\$ Increase/ Decrease	% Increase/ Decrease
State Aid	\$ 7,041,896	\$ 6,919,008	\$ 7,355,516	\$ 6,818,007	\$ 6,974,241	\$ 6,993,232	\$ 18,991	0.27%
Health Services	\$ 263,290	\$ 221,411	\$ 166,833	\$ 224,732	\$ 167,000	\$ 169,000	\$ 2,000	1.20%
Interest Earnings	\$ 549,631	\$ 775,441	\$ 1,571,525	\$ 1,451,833	\$ 1,206,833	\$ 1,070,500	\$ (136,333)	(11.30%)
Building Use Fees	\$ 106,575	\$ 112,931	\$ 112,192	\$ 114,625	\$ 114,625	\$ 116,000	\$ 1,375	1.20%
Miscellaneous	\$ 637,782	\$ 852,276	\$ 911,855	\$ 739,500	\$ 870,000	\$ 870,000	\$ -	0.00%
County Sales Tax	\$ 1,066,567	\$ 1,021,198	\$ 1,046,413	\$ 1,041,724	\$ 1,475,000	\$ 1,525,000	\$ 50,000	3.39%
Tuition - Special Education	\$ -	\$ -	\$ -	\$ -	\$ 81,000	\$ 91,800	\$ 10,800	13.33%
Transfers	\$ 215,320	\$ 83,153	\$ 667,728	\$ 453,153	\$ 68,153	\$ 804,584	\$ 736,431	1080.56%
TAX LEVY/ STAR/ PILOTS	\$140,183,024	\$141,574,060	\$145,492,093	\$ 148,839,022	\$ 148,839,022	\$ 154,110,734	\$ 5,271,712	3.54%
GRAND TOTAL REVENUES	\$150,064,085	\$151,559,478	\$157,324,155	\$ 159,682,596	\$ 159,795,874	\$ 165,750,850	\$ 5,954,976	3.73%
Assigned Fund Balance	\$1,100,000	\$2,799,432	\$2,125,000	\$1,100,000	\$1,100,000	\$1,100,000	\$0	0.00%

Key Component Summary



Transportation

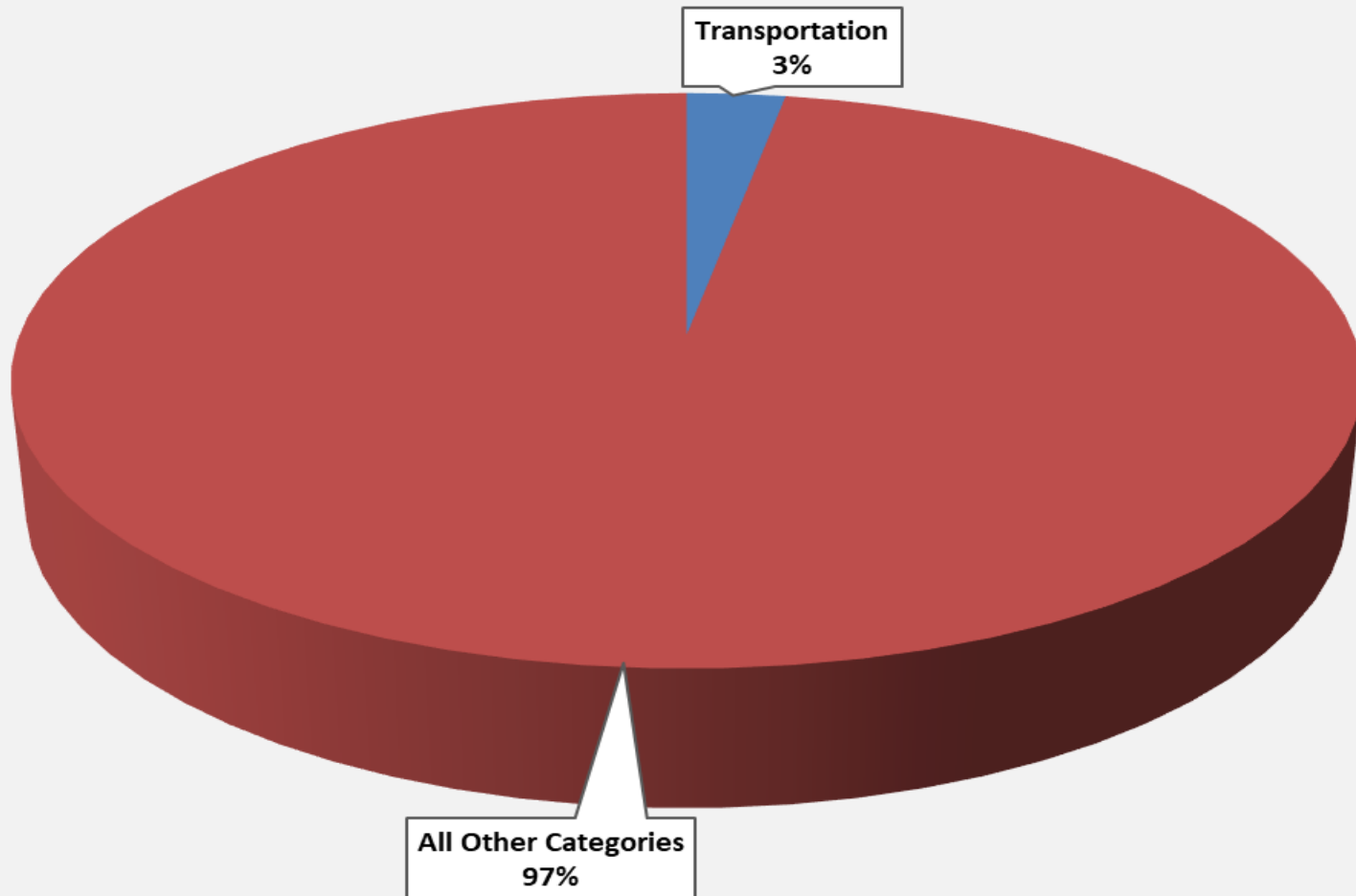
Transportation

2018-19 Actual	2019-20 Budget	Projected 2019-20 Actual Expense	Proposed Budget 2020-21
\$3,869,020	\$4,366,374	\$4,226,761	\$4,587,908
Budget to Budget Increase: \$221,534 or 5.07%			
Proposed Budget to Projected Expense Increase: \$361,147 or 8.54%			

Highlights

- Continuation of all current policies.
- 1,962 students eligible for transportation to Scarsdale Schools.
- 288 students (+11) transported to 63 (+5) private and parochial schools and special education programs.
- The 2019-20 budget provided for the purchase of 1 large bus, 2 mini-buses and 1 automobile at a total estimated cost of \$239,760. The 2020-21 budget continues the vehicle replacement plan with the planned purchase of 4 mini-buses and 1 handicapped accessible bus at an estimated cost of \$275,000.
- The proposed 2020-21 budget reflects contractual salary increases of \$126 thousand which also includes additional bus monitors required by IEPs, an increase in vehicle and equipment purchases of \$24 thousand, an increase in vehicle maintenance and repair of \$39 thousand due primarily to the District's portion of work at the Village/District shared facility, and an increase in contractual expenses due to estimated costs associated with a transportation efficiency study.

Transportation Component as a % of the 2020-21 Prelim. Proposed Budget



Debt Service & Lease Purchases

Debt Service

2018-19 Actual	2019-20 Budget	Projected 2019-20 Actual Expense	Proposed Budget 2020-21
\$7,669,300	\$7,614,280	\$7,614,280	\$7,364,091

Budget to Budget Decrease: (\$250,189) or (3.29%)

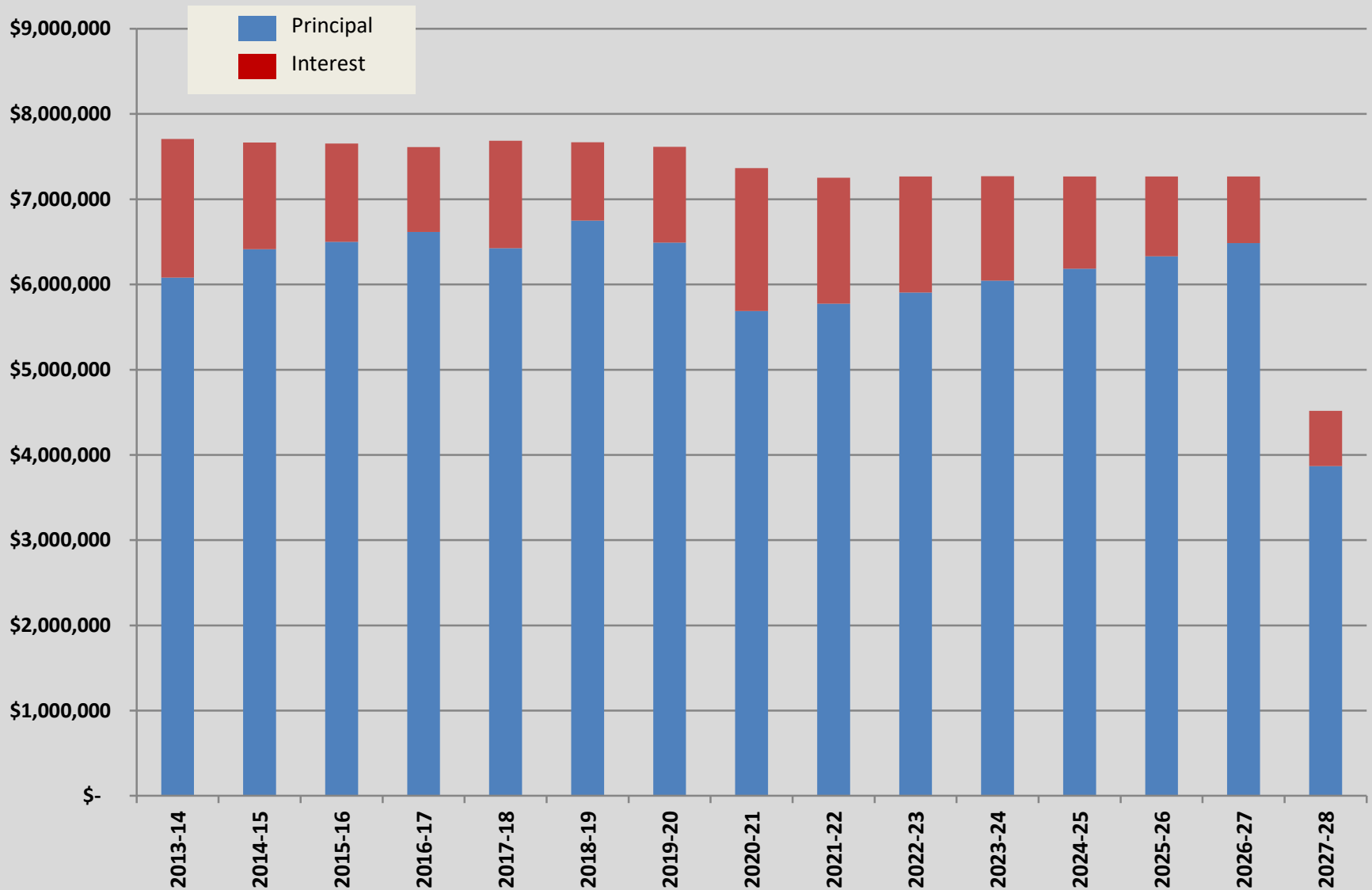
Proposed Budget to Projected Expense Decrease: (\$250,189) or (3.29%)

Highlights

- The proposed 2020-21 Debt Service budget represents principal payments of approx. \$5.687 million and interest payments of \$1.677 million. In 2019, the District issued a BAN to fund initial stages of work associated with the 2018 Bond. A portion of this BAN will be paid off permanently in the current year. The remaining balance (\$60.4 million) will be competitively bid in the Spring of 2020.
- Total debt outstanding for the year ending June 30, 2021 is projected to be \$71.540 million from the following obligations:

2014 Bonds (Re-financing)	2014 Bond Project	2018 Bond Project	TOTAL
\$5,185,000	\$9,455,000	\$56,900,000	\$71,540,000

Current & Future Debt Service



Lease Purchases

2018-19 Actual	2019-20 Budget	Projected 2019-20 Actual Expense	Proposed Budget 2020-21
\$2,357,715	\$2,412,081	\$2,401,201	\$2,438,677

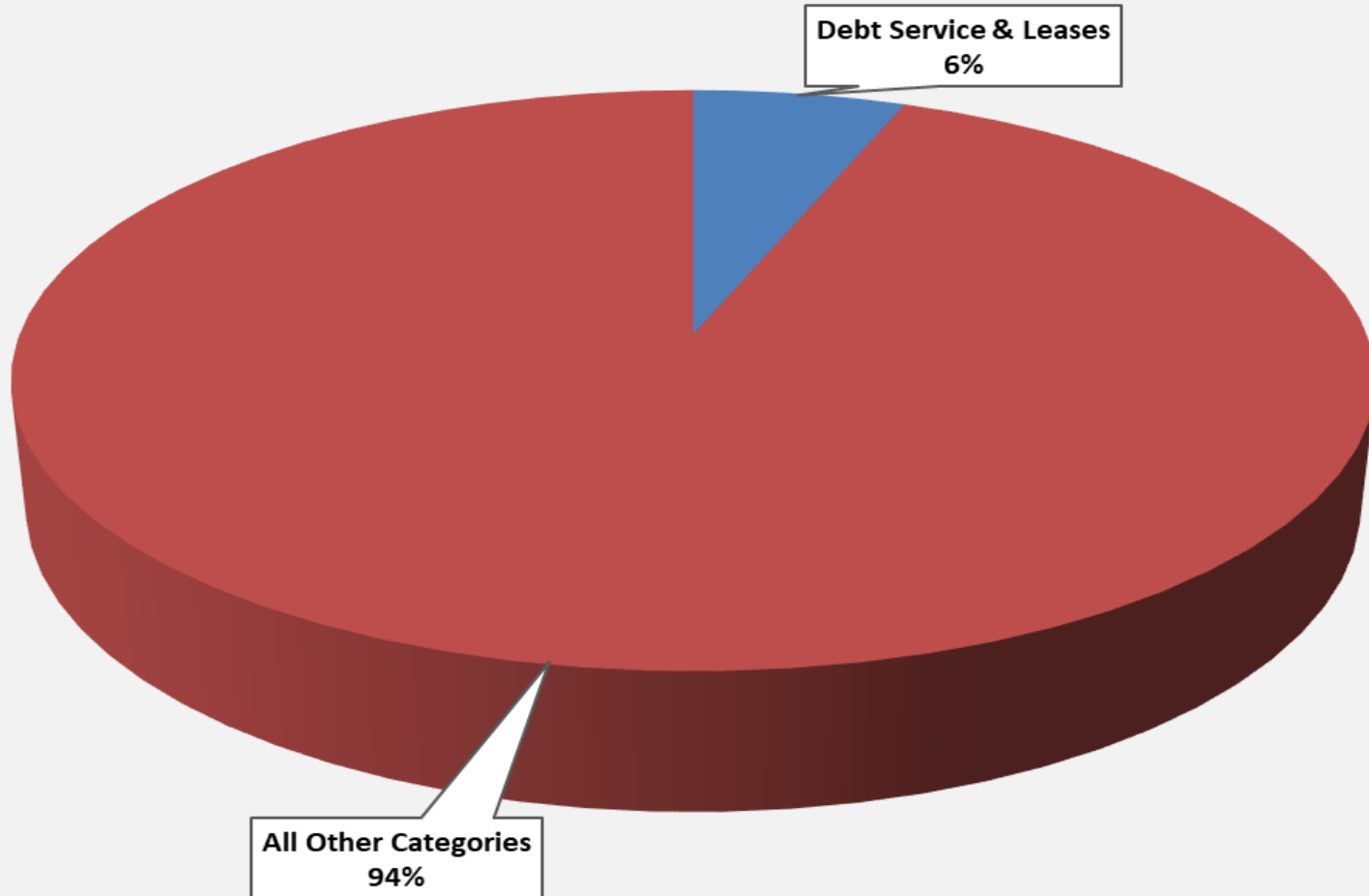
Budget to Budget Increase: \$26,596 or 1.10%

Proposed Budget to Projected Expense Increase: \$37,476 or 1.56%

Highlights

- The proposed 2020-21 budget, in accordance with the Board approved three-year technology plan budget that was submitted to NYSED in 2019, represents a continuation and increase of the hardware/lease purchase to continue the elementary 1:1 program and the 1:1 program at the Middle School (8th grade), and instructional devices for all levels, including desktop computers, Chromebooks, iPads, classroom displays, peripherals and infra-structure **Computer Lease Payments = \$1.595 million (increase of \$34 thousand)**
- Energy Performance Contract (matures in 2023/24) = **\$621 thousand (no change)**
- The District recently entered into a new 5-year lease agreement to replace older copiers with newer copiers which are more efficient and that have sustainability based features. **Districtwide Copiers = \$222 thousand (decrease of \$7 thousand)**

Debt Service & Lease Component as a % of the 2020-21 Prelim. Proposed Budget



Employee Benefits

Employee Benefits

2018-19 Actual	2019-20 Budget	Projected 2019-20 Actual	Proposed Budget 2020-21
\$34,541,858	\$35,723,201	\$35,218,379	\$37,872,285

Budget to Budget Increase: \$2,149,084 or 6.02%

Proposed Budget to Projected Expense Increase: \$2,653,906 or 7.54%

Highlights

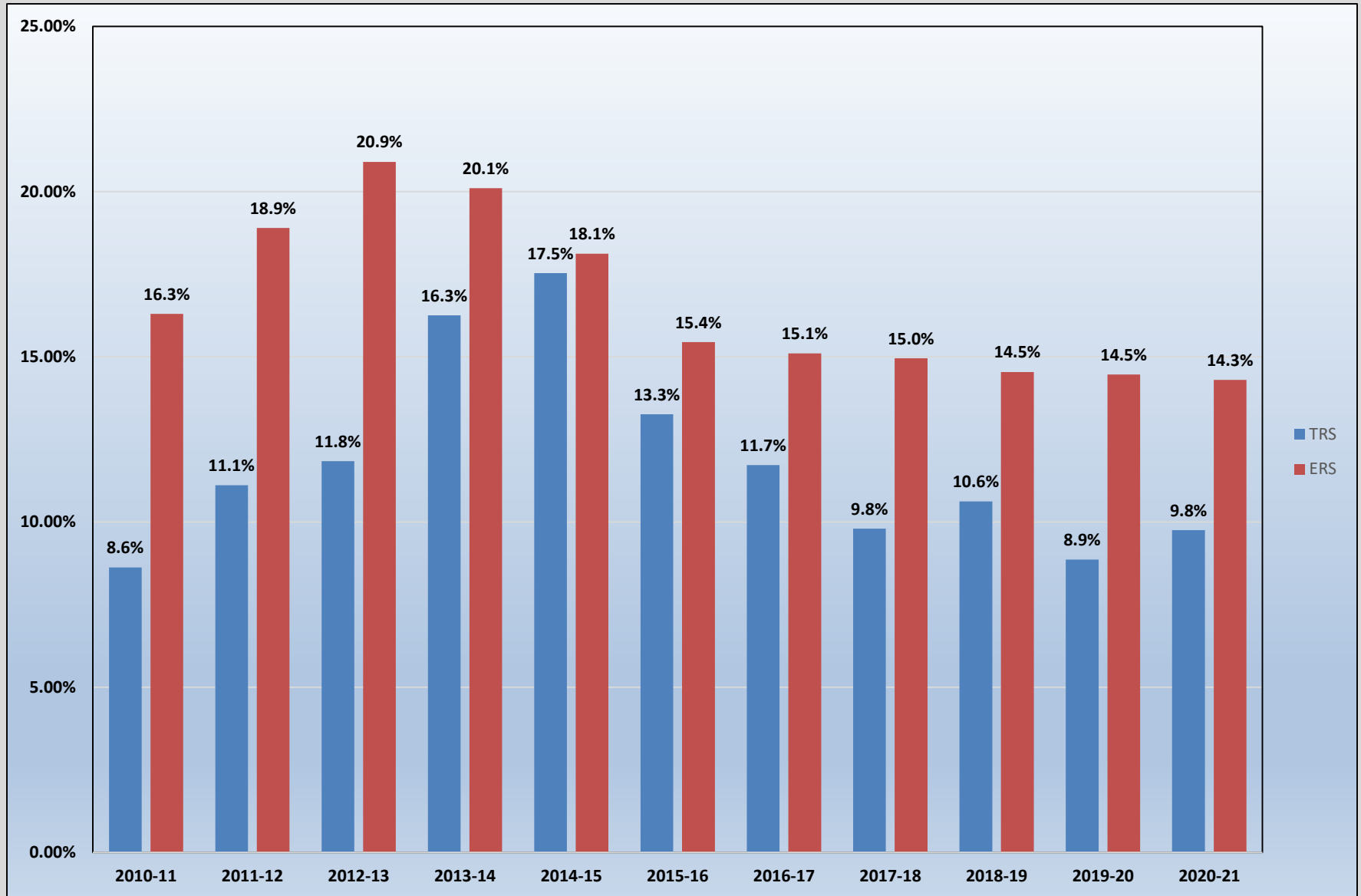
- Employee Insurances
 - The self-funded medical insurance budget is anticipated to increase 4.40% due primarily to the overall projects cost of claims in 2020-21. All employees contribute to the cost of the plan.
- Other Benefits
 - NYS Teachers Retirement System (TRS) – the contribution rate is increasing from 8.86% to an estimated 9.75% on all qualifying salaries.
 - NYS Public Employees' Retirement System (ERS) – the avg. contribution rate is estimated to decrease slightly to 14.30% on all qualifying salaries.

Social Security - is calculated at 6.20% of all salaries up to the max. of \$137,700 for the 2020 calendar year.

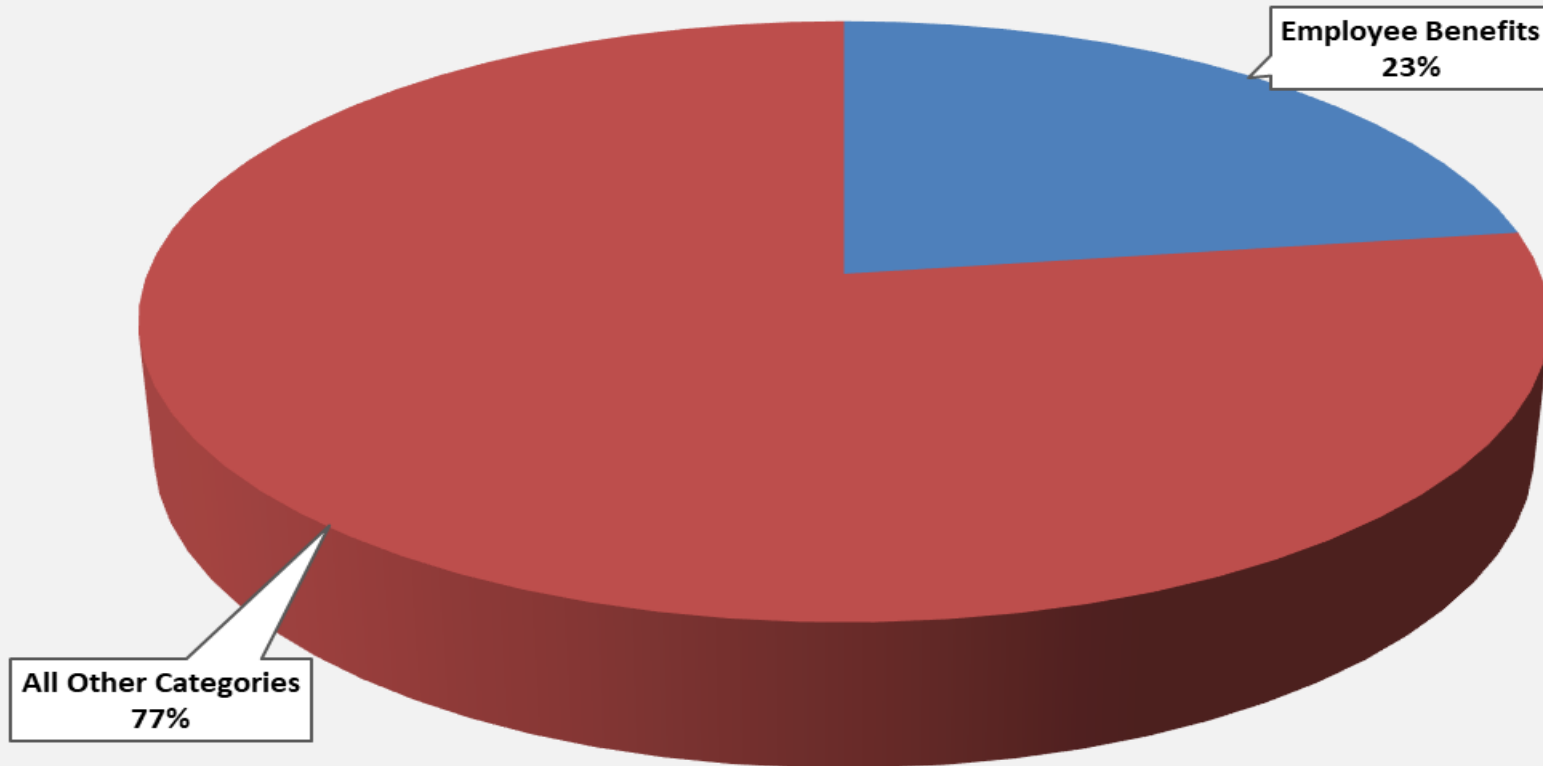
- Other Insurances – increasing primarily due to an increase in Medicare Part B expenses associated with an increased number of retirees.

Employee Benefits	Budget +/-
TRS and ERS Contributions	\$862,706
Health Insurance	\$762,080
Social Security, FICA & Medicare	\$242,216
Other Insurances (WC, Dental etc.)	\$282,082

Historical TRS & ERS Rates



Employee Benefits Component as a % of the 2020-21 Prelim. Proposed Budget



Interscholastic Athletics

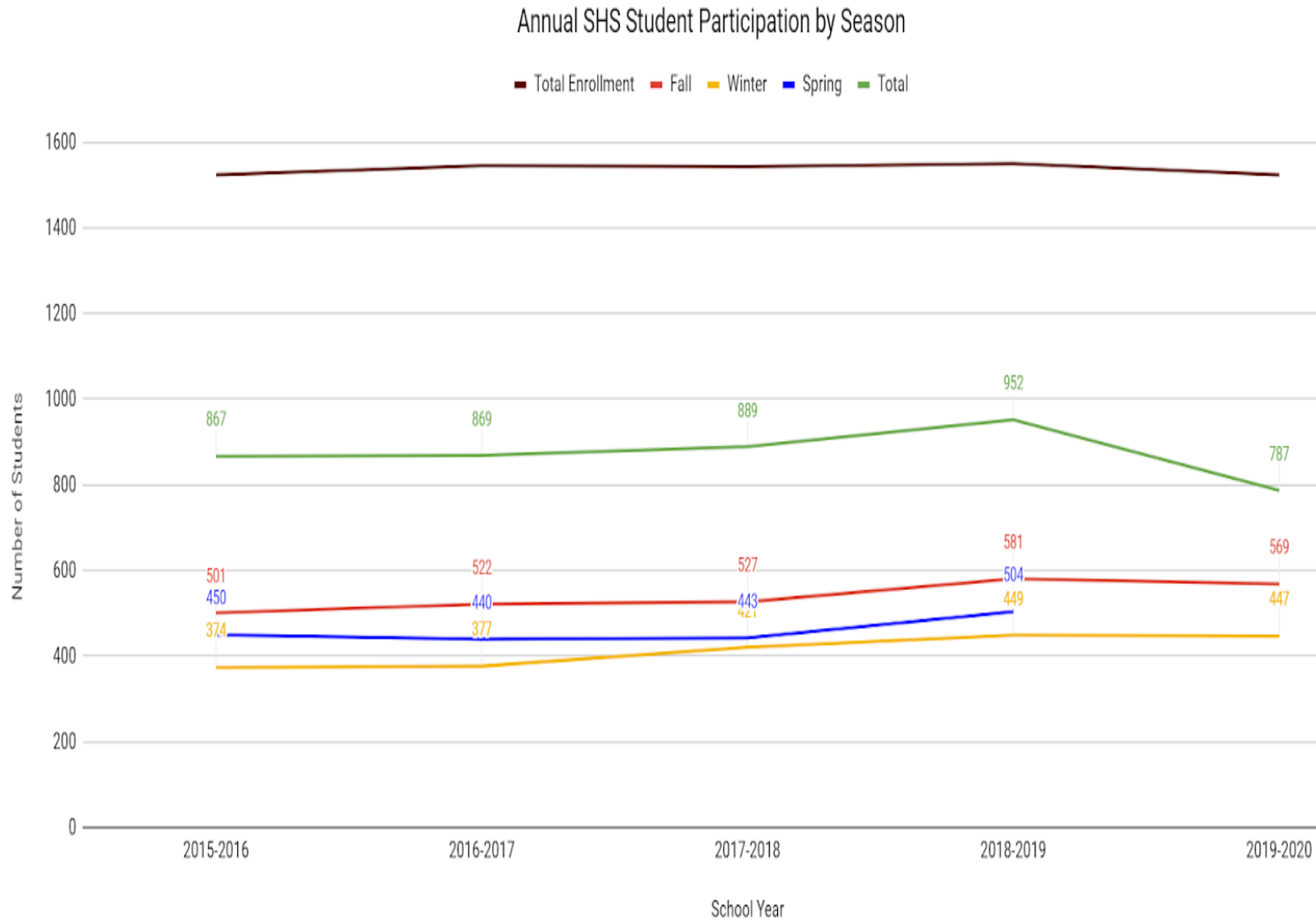
Interscholastic Athletics

2018-19 Actual Expense	2019-20 Budget	Projected 2019-20 Actual Expense	Proposed Budget 2020-21
\$1,824,773	\$1,881,780	\$1,996,880	\$2,060,755
Budget to Budget Increase: \$178,975 or 9.51%			
Proposed Budget to Projected Expense Increase : \$63,875 or 3.20%			

Highlights

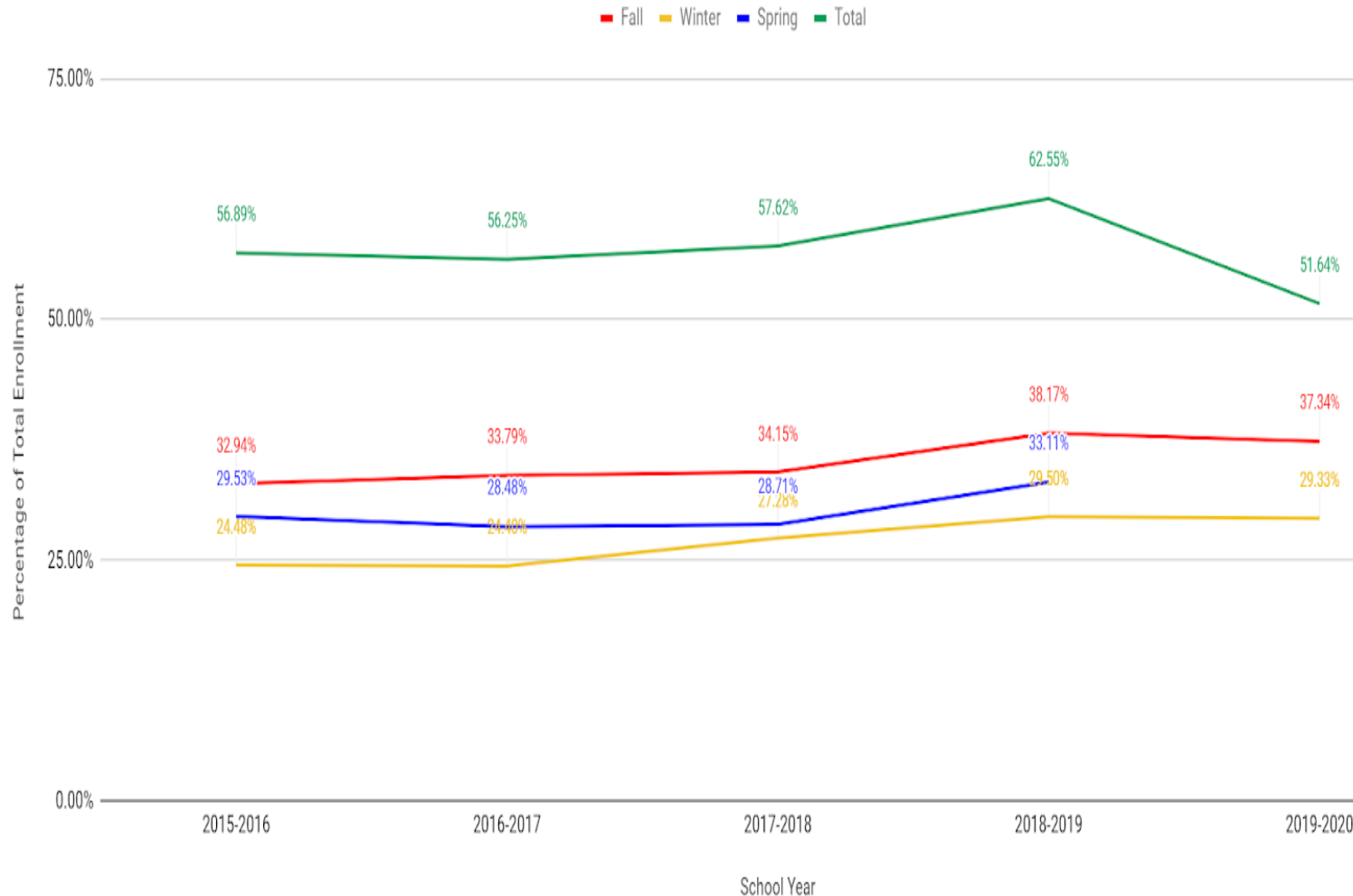
- Zero-based, line item budget process
- Use of a cost-based method
 - Normalization of costs
 - Supplies
 - Uniforms
 - Sports Entry Fees
 - Certification Expense
 - Equipment Reconditioning
- Increase in budget primarily due to:
 - Supervision/Coaching
 - Butler Track & Field Sound System
 - Estimated Athletic Training Expense

Interscholastic Athletics



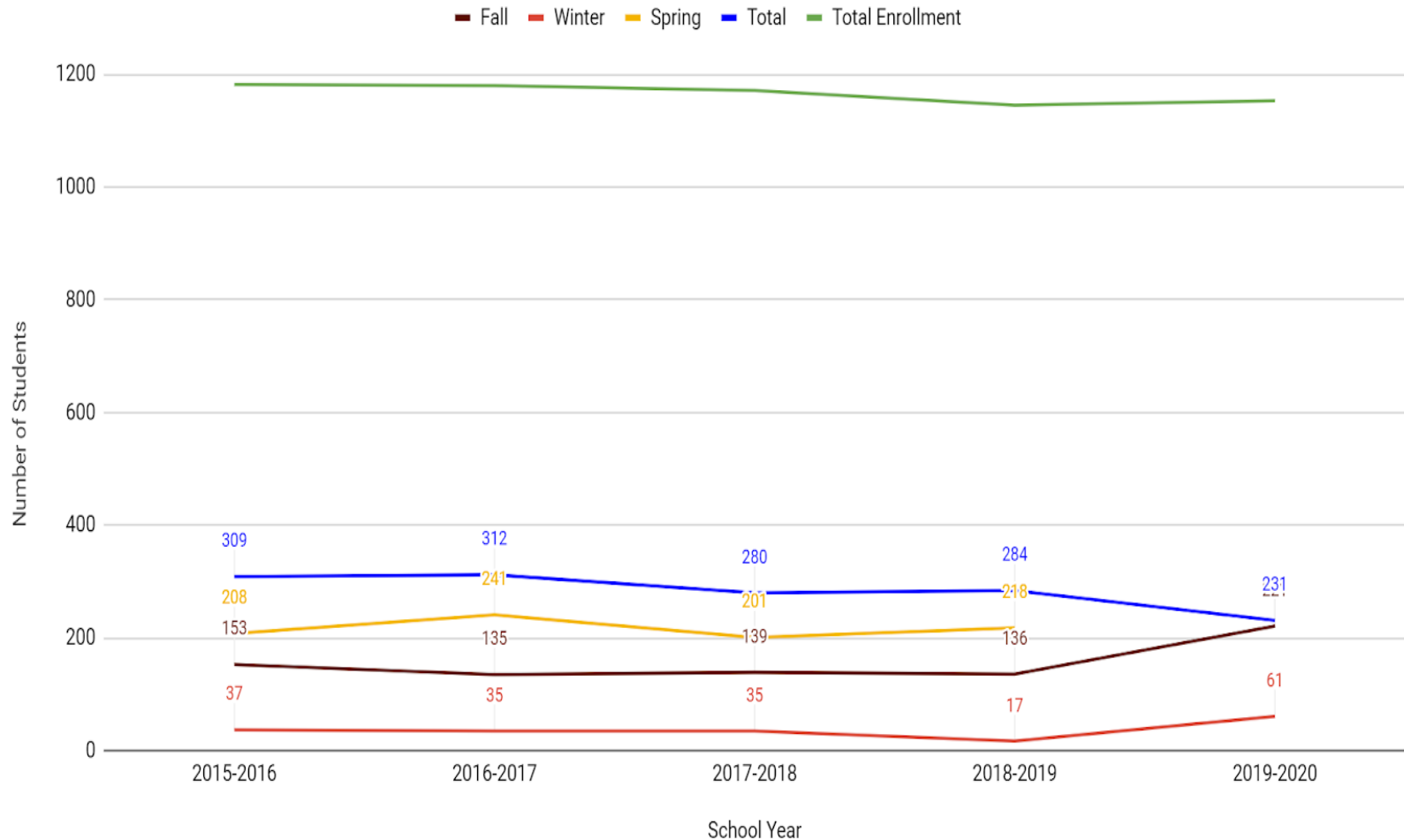
Interscholastic Athletics

Annual SHS Student Participation by Season (Percentage of Total Enrollment)



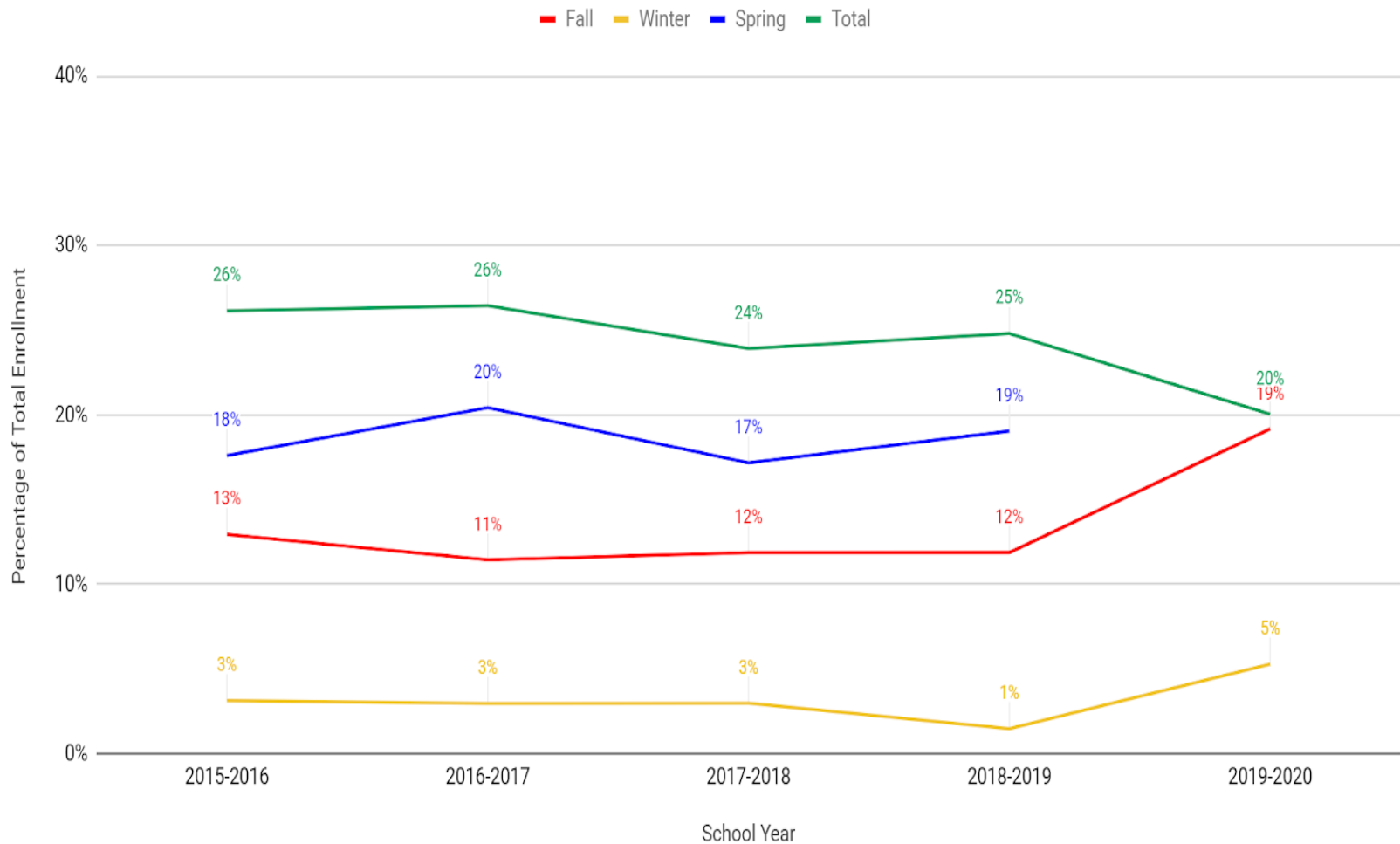
Interscholastic Athletics

Annual SMS Student Participation by Season

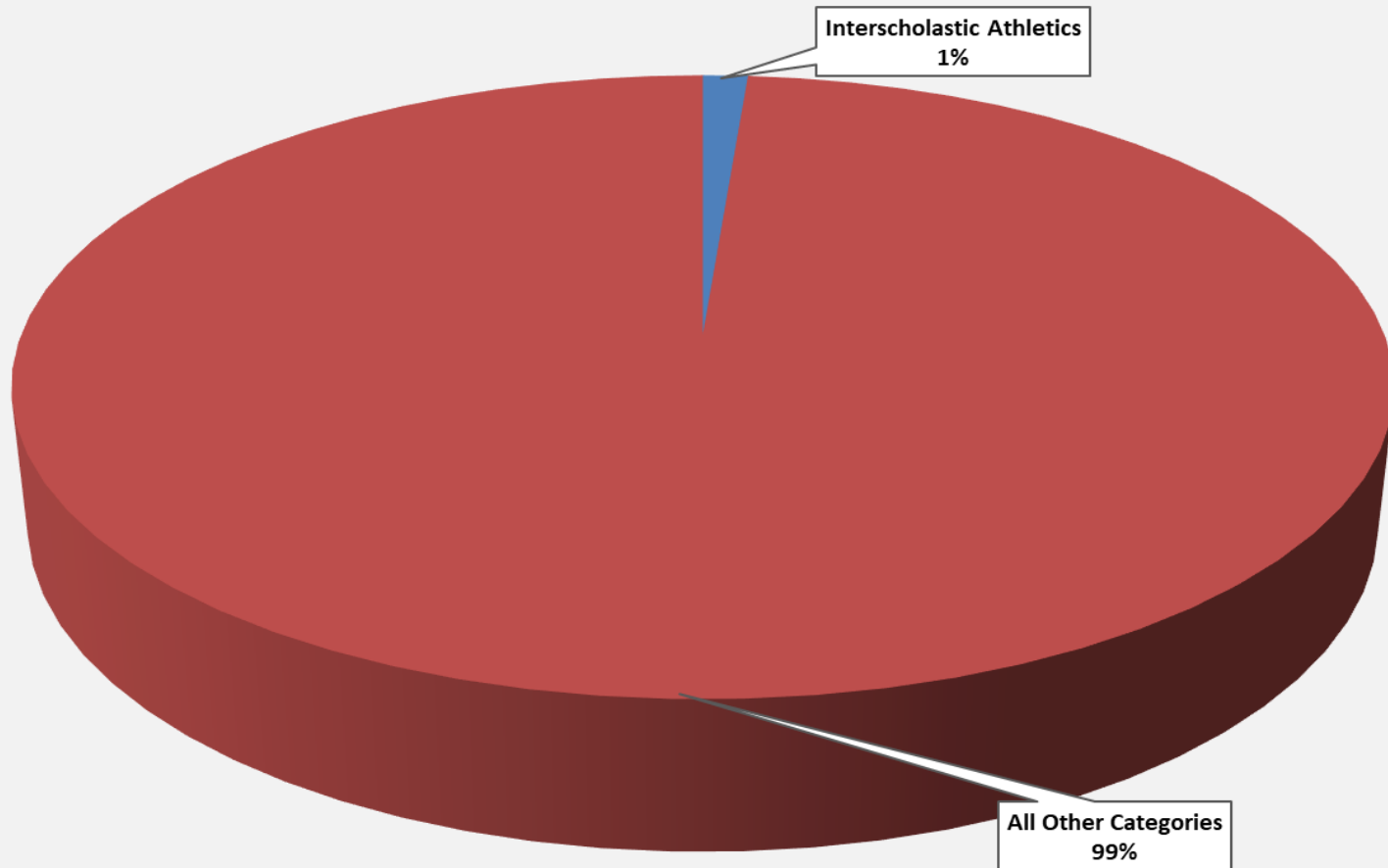


Interscholastic Athletics

Annual SMS Student Participation by Season (Percentage of Total Enrollment)



Interscholastic Athletics Component as a % of the 2020-21 Prelim. Proposed Budget



2020-21 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting – December 16th	2019-20 Year End Projections, 2020-21 Budget Development and Long-Term Budget Projections
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Budget Vote Date - May 19th

Questions & Feedback

Questions & Answers

Budget Questions and Answers from the Budget Forum held on November 14, 2019

Q1. What is the status of 2018 Bond project items that had been identified for possible inclusion in an Energy Performance Contract (EPC)?

A1. Regarding EPC type projects, there were three major scope areas included at the time of Bond 2018 discussions. They were Boilers, enhanced HVAC controls, and LED Lighting. As you may recall, boilers were inserted into the actual Bond Scope. Over the past year, we have been working with an EPC company to gather data which will help inform a possible EPC scope in the future which could include the remaining two scope items, solar panels or other energy savings related items. It is important to note, that we do, as a matter of practice, replace all failing CFL bulbs with LED, and have a standing budget item in our facilities budget to systematically switch out whole sections of a building.

Q2. What is the status of coordinated efforts with village in-regards to cell service in schools and neighborhoods?

A2. Regarding coordinated efforts for improvements to cellular coverage; we have not yet scheduled, nor have we received schedule invites, any formal meetings to advance this topic. As a result, there are currently no monies allocated in the 2020-21 budget for this specific purpose.

Q3. What is the status of a transportation study?

A3. Transportation operations in a school district are extremely complex and regulated by New York State. We continue to provide safe, reliable transportation on a day to day basis, but I do believe a consultant study of our program would be beneficial in identifying areas of improvement. Such a study is part of the recommended Transportation budget for the 2020-21 budget.

Q4. What is the status of HS Auditorium renovations?

A4. The auditorium was originally scheduled for renovation as part of the 2014 Bond scope but had to, unfortunately, be set aside due to bid results on the other projects in that bond. The District has been working with its architectural firm and theater specialists in developing plans for this space as part of our budget proposal for next year.

Questions & Answers

Q5. The 2019-20 Budget line for Security was \$1,294,031, which was an increase of \$824,418 over 2018-19. \$805,407 of the 2019-20 budget line was allotted to security monitor and rover salaries and an additional \$186,624 (net cost after receiving BOCES aid will be approximately \$74,650) for consultant and security director services.

Has the District found that the additional monitors have helped increase safety and security at our schools? Does the District plan to continue with the additional hours and security positions? Is there any data or benchmarking information, available to the public, to help evaluate the efficacy of additional security staffing and hours?

A5. A presentation and discussion of these and other components of District Safety, Security, and Emergency Management efforts will occur at the Board table. Although there is no specific data due to the nature of these services there is strong anecdotal evidence that the increased safety and security presence in our buildings has aided our principals in monitoring day to day activities from this perspective.

Q6 The Curriculum budget line has been relatively flat over the past two years. How will the curricular enhancements included in the Strategic Plan affect the Curriculum budget line for 2020- 2021?

A6. Specific curricular enhancements and their predicted costs will be discussed at the Board table during the Budget Presentations as noted in the Budget Planning Calendar.

Questions & Answers

Q7. How will the curricular enhancements outlined in the Strategic Plan be prioritized for implementation?

A7. Curricular enhancements, as with other goal areas are prioritized by date, as indicated on the goal sheet. Moreover, the multi-step sub-goals clarify the steps towards progress for each curricular area.

Q8. Will a vision for future capital improvement projects be incorporated into the Strategic Plan?

A8. No, capital improvement planning already exists outside of the Strategic Plan in the form of a Facilities Master Plan. The Master Facilities Plan consists largely of the Building Condition Survey as well as the Roof Master Plan, Field Master Plan and other capital improvements that rise organically. The Master Plan will be further enhanced as projects are identified which support the goals embedded within the Strategic Plan.

Q9. Is there an overall capital improvement plan, building by building, including, for example: renovation of the high school auditorium, the addition of kitchens at Fox Meadow and Edgewood, and a plan to renovate the SMS fitness center?

A9. The Facilities Master Plan consists largely of the Building Condition Survey as well as the Roof Master Plan, Field Master Plan and other capital improvements that arise organically. All projects are identified by building and location.

Questions & Answers

Q10. What is the District's long-term air conditioning plan and will air conditioning be included in the 2020- 2021 budget?

A10 The District continues to look at varied air cooling solutions including air conditioning. We do not anticipate there being specifically additional air conditioning as part of the recommended budget.

Q11. Will landscape screening and a new sound system for Butler Field be included in the 2020- 2021 budget? In addition to the architectural and legal costs referred to at a previous Board meeting, please detail any additional costs incurred by the district as associated with the addition of field lights.

A11. A landscape plan has been created by BBS and shared with the Village. The Village and the School District will be partnering to enact the designed plan.

Q12. Would the administration speak to some of the current challenges associated with Food Service in the elementary schools and Middle School? Has there been any thought to improving Food Service, logistically and in terms of space, at the Middle School?

A12. There are indeed logistical challenges with foodservice operations at the Middle School due to the location of the kitchen compared to the cafeterias located in each house. We continue to work with our foodservice consultant and in-house team to make improvements to current practices which will provide for a better end product for our students. As far as space improvements, BBS proposed a centralized cafeteria as part of their comprehensive facilities presentation to the BoE in the Fall of 2016 however these plans did not receive support to be included in the 2018 Bond Vote.

Elementary meals, other than Quaker Ridge, continue to be prepared in the HS kitchens. Although great strides have been made, challenges associated with off-site preparation include maintenance of quality, quantity control, and staffing demands. With the Greenacres kitchen being completed in-time for the 2020-21 school year we anticipate some of these challenges to dissipate.

Questions & Answers

Q13. Enrollment exceeded anticipated numbers in 2019- 2020. The Administration had predicted 2001 and we were at 2064 students as of the Sept 19 Board meeting.

A13. This was the elementary enrollment at the start of the year. Interestingly, despite the increase, the number of sections was as per budget.

Q14. In light of a more robust enrollment in the 2019- 2020 school year and as you are entering Budget season, would the Board please publicly clarify and define its view on appropriate class size?

A14. While there hasn't been an explicit discussion on this with the new Board, we expect to enter the budget process using the same assumptions for elementary class size as in the past: class size maxima of 22 (K-3) and 24 (4-5).

Q15. Have any elementary classes exceeded the class size cap for the 2019- 2020 year?

A15. None

Q16. How will the 2020- 2021 budget address enrollment?

A16. As stated above.

Q17. As the Middle School house structure does not really lend itself to additional staffing in the same way as at the elementary or HS level, how does the District increase support for grades with larger class sizes at the Middle School?

A17. House and grade groupings range from 88-99 across the MS houses, resulting in individual class size ranges from 20-25. Where necessary and appropriate, additional support is provided through the strategic assignment of Teacher Aides.

Questions & Answers

Q18. During last year's budget process, when the High School Administration was at the Board table, we heard of some larger than ideal class sizes at the high school. Has the additional staffing helped reduce the larger class sizes? Have you received feedback from department chairs that the issue has been resolved?

A18. The addition of two staff members was meant to address issues in the Science, Math, and STEAM departments. In Science, we hoped to address larger than desired class sizes in Biology 513 and Physics 513. One of the sections that was added as a result of the new science hire was assigned to Biology 513; we have seen those class sizes decrease by an average of 3 students per section. Our hope was to run an additional section of Physics 513, but in order to meet student requests, an extra section of Advanced Topics Chemistry was run. Every master schedule build is a reflection of student preferences and available staffing; we are hopeful that next year we will be able to address Physics 513 class sizes with our current staff. In Math, average class size across the department has decreased by a full student and the number of sections with 25 or more students was reduced from 20% to less than 14%. Our goal for the STEAM department was not to reduce class sizes, but instead to increase course offerings. We have 22 students enrolled in our newest course, Mobile App Design and Development, and are also running an additional section of our Advanced Topics Entrepreneurship class.

Appendix

Scarsdale Public Schools



2020-21 Staffing Recommendations & Affirmations

January 27, 2020

Presentation Focus

- 1. Draft Budget Overview**
- 2. Historical Staffing**
- 3. 2020-21 Staffing Recommendations & Affirmations**
- 4. Budget Development Timeline**

2020-21 Draft Budget Overview

2020-21 Draft Budget Overview

January 27, 2020

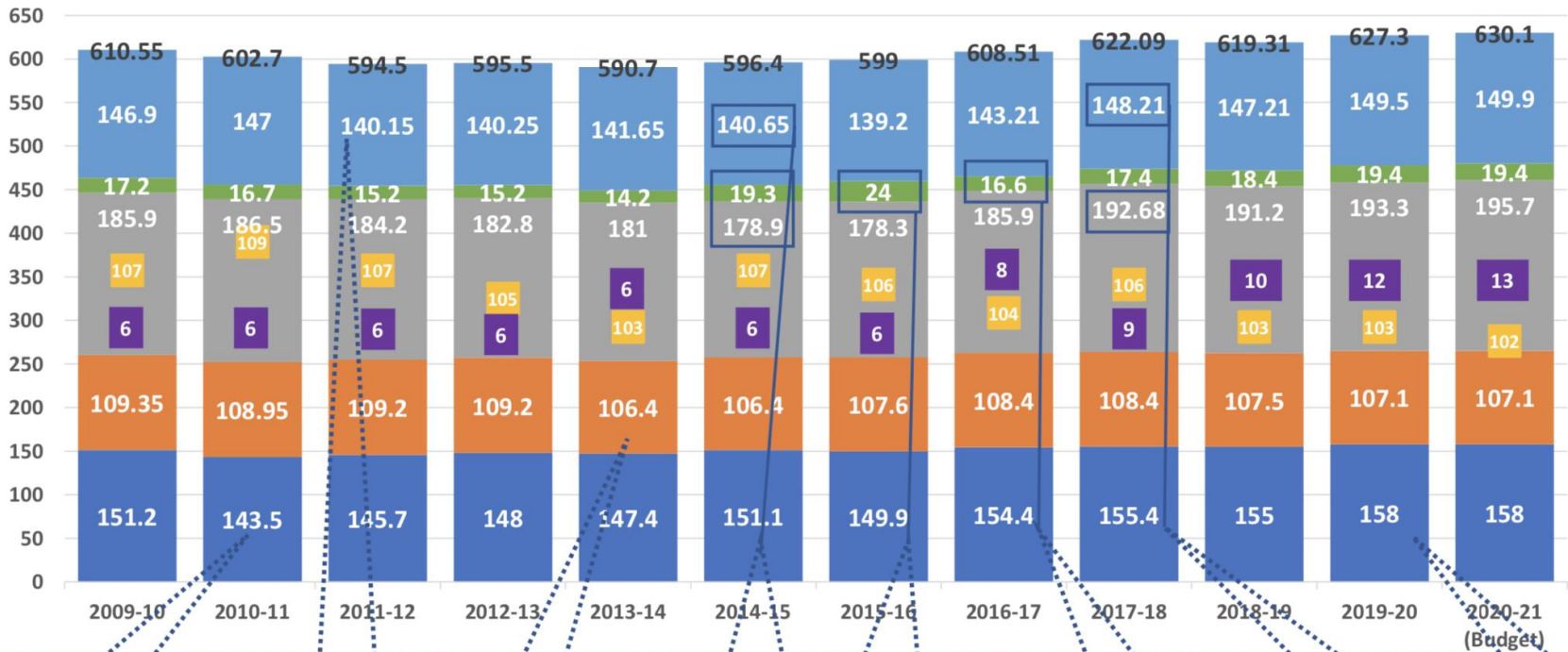
2020-21 Draft Budget:*	\$	166,988,817
Budget to Budget Increase:		3.86%
Projected Increase in Tax Levy:		3.60%
Projected Tax Levy Limit:		3.55%
Amount <u>Above</u> the Projected Limit:	\$	81,358
Projected Tax Rate Increase:		
	Town of Scarsdale	tbd
	Town of Mamaroneck	tbd

***IMPORTANT:** Please note that this is an early draft budget plan for 2020-21 and that it will change due to a number of factors including, but not limited to Health Insurance and TRS Contributions.

Historical Staffing

Scarsdale UFSD -Historical District-Wide Staffing (Actual)

■ Senior High School ■ Middle School ■ Elementary Schools ■ District-wide
■ Civil Service Personnel ■ # Special Ed. Sections ■ # Elem Sections



(7.0) SHS positions eliminated (Eng, Math, SS, WL, Comp., 2 Sci)

(6.0) Civil Service positions eliminated (custodial, nurse, secretarial)
Elem SS helping teacher eliminated

(3.0) SMS positions eliminated (Fam./Career, Comp., Library)

3.0 SHS positions restored
Reclassification of some elem. positions as district-wide

(1.0) FLES to Gr 2
1.0 ELA Coord.
2.5 Reading Tchrs
1.0 SMS SPED
3 Cabinet Directors (PE, Info Tech, Instr Tech & Innov.)

3.6 SHS (STEAM, ENL, 2.0 SSP)
1.0 SMS Wrld Lng
Reclass Elem Rdg, Wrld Lng to bldgs

1.0 SHS STEAM
2.5 Reading Tchrs
1.5 Elem SPED
1.0 Nurse (HS)
2.0 Cleaners (restored)
Athletics clerical

3.0 SHS (SPED, Science, STEAM/Math)
1.0 Tech. Support Specialist

Historical District-wide Certified Staffing (FTE)- Commentary

The graphic that follows provides an 11-year actual staffing look-back, along with the proposed staffing for 2020-21. The stacked bars break down staffing by level (HS, MS, ES, District, and Civil Service (non-certified)) over this time. The callouts attempt to highlight the most significant drivers of year-to-year changes in staffing. While not every single nuance is explained in this graphic, we attempt to capture the most significant drivers. Of particular importance are the following.

- The number of elementary sections has risen and fallen over this time, from a high of 109 in 2010-11, to a low of 103 in the current year.
- Special Education staffing has been a major driver of the overall staffing increase, primarily due to the expansion of our Integrated Co-Teaching program on the elementary level. This program has been responsible for a 6.0 FTE increase. There have also been additions at the Middle School (1.0 FTE), High School (1.0 FTE), and District-wide (2.0 FTE) over this time for the purpose of providing support for students with disabilities and others in need of instructional and/or behavioral support.
- 5.0 FTE were added to the elementary level over three years to provide a reading support program (1 FTE in each building).
- An increase in STEAM staffing (3.0 FTE) has accompanied a program expansion and opening of new spaces at the High School.
- Some staffing FTE have been offset or partially offset by budget reductions in contracted services over time (behaviorist, theater coordinator, technical support specialist).
- Some staffing increases and decreases in specific areas reflect reclassification from district to building-based, and visa-versa (i.e., reading teachers, FLES teachers, CSE chairperson, etc.).
- Civil service staffing changes reflect a net increase of 3.0 positions from 2009-10, though two of these positions are largely offset by the fact that the work was being done by outside contractors. The reductions that occurred in 2010-11, largely through attrition, were deemed unsustainable and were reinstated.
- The use of contingency staffing to supplement 0.2 here or 0.4 there (music, world language at the HS, etc.) has some impact on year-to-year fluctuations that aren't explicitly explained in the infographic

2020-21

Staffing Recommendations

School Budget Development – *Staffing Recommendations*

Based on assessment of requests and in consideration of financial impact, District has proposed the following staffing recommendations for inclusion in the 2020-21 School Budget as follows:

1.0 FTE Elementary Special Education – Integrated Co-Teaching

1.0 FTE Elementary Special Education – 8:1:2

0.4 FTE Psychologists' Secretary

2020-21 Staffing Recommendation - Elementary

District Goal: Maintenance of class size and mandated special education ratios

Request: 1.00 FTE Elementary Special Education - Integrated Co-teaching (ICT)

Rationale: The 2019-20 Budget included staffing for 11 sections of ICT in K-5, there are currently 12 sections. For 2020-21, projections indicate at least two sections of ICT entering K, with a possibility of a third. The exiting fifth grade has one section of ICT necessitating an additional FTE to cover the incoming K. This brings the total of budgeted ICT sections to 13. There is a possibility that a 14th section could be needed dependent on enrollment, the additional section is not being specifically budgeted for, but could be filled through contingent budget positions.

Estimated Cost: \$110,000

Affirmation?

2020-21 Staffing Recommendation - Elementary

District Goal: Review and enhance the continuum of services. Focus on expanding the number of District students able to attend District schools.

Request: 1.00 FTE Elementary Special Education 8:1:2

Rationale: Student Services continues to focus on expanding the number of special education students served within our buildings in a financially responsible manner. Current programming requires some Scarsdale students to be educated at other school districts or BOCES programs at a significant cost. Recent increases in special education students have increased the number of Scarsdale students in need of this type of program. Establishing this program will serve to keep more students in our buildings and the cost would be offset by the reduction of tuition paid to outside programs. This recommendation included four currently outplaced students returning to District. Additionally, the program could provide revenue opportunities through tuition admittance when appropriate.

2020-21 Staffing Recommendation - Elementary

District Goal: Review and enhance the continuum of services. Focus on expanding the number of Scarsdale students able to attend District schools.

Request: 1.00 FTE Elementary Special Education 8:1:2

Estimated (Net) Cost: (\$0.00)

Actual cost of the program is \$180,000 including:

1.0 - FTE: \$110,000

2.0 - Instructional Aides: \$50,000

Professional Development: \$20,000

Affirmation?

2020-21 Staffing Recommendation – Middle School

District Goal: Curricular and Co-Curricular Approaches to Health, Wellness & Well-Being

Request: 0.40 FTE Psychologist Secretary

Rationale: Our psychologists are responsible for providing support to students with intensive special needs. Many of these responsibilities are legally required and lead to a tremendous amount of clerical work. If we are able to shift some of this clerical work, our psychologists will be able to use their expertise and training to provide additional preventative services and mental health interventions. Currently, the part time Office Assistant has needed to work extra hours regularly in order to address the needs of the office.

Additionally, mental health needs do not follow a set schedule and can occur at anytime during the school day. Often the psychologists are meeting with students, parents, or faculty and the reception area goes unmanned and locked. Often, it can take a lot of courage for a child to meet with a school psychologist. If that child sees an unoccupied reception area the opportunity for intervention may pass.

Estimated Cost: \$18,000

Affirmation?

2020-21 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting – December 16th	2019-20 Year End Projections, 2020-21 Budget Development and Long-Term Budget Projections
Regular Board Meeting - January 13 th	Presentation of Staffing Recommendations
Regular Board Meeting - January 27 th	Further Discussion and Affirmation of Staffing Recommendations
Budget Session #1 - February 3 rd	2020-21 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits, Athletics
Budget Session #2 - February 10 th	2020-21 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Athletics, Technology & Security
Budget Session #3 - March 9 th	2020-21 Budget Plan Update and Full Budget Presentation
Regular Board Meeting - March 23 rd	Budget Forum & Review
Regular Board Meeting - March 30 th	If required, to further discuss proposed budget
Regular Board Meeting - April 20 th	Board of Education Adopts Budget

Budget Vote Date - May 19th

Questions

Appendix

Staffing Recommendations

Tier I – Rationale Forms

BUDGET DRIVER REQUEST RATIONALE

SCHOOL or DEPARTMENT: Central Office	Elementary :	BUDGET YEAR 2020-21
RECOMMENDATION: Is this recommendation for staffing or other budget driver? Staffing Addition WHAT'S DRIVING THE RECOMMENDATION? Enrollment changes, Program expansion ESTIMATED COST OF ADD or (REDUCTION)? Year 1 = 1 Teacher FTE, 2 Aides Year 2 = 1 Teacher FTE, 2 Aides Year 3 = 1 Teacher FTE, 2 Aides	BACKGROUND AND RATIONALE Currently, we have a number of elementary students in out of District programs. This request is for a special class (8:1:2) class at one of our elementary schools. This program would benefit two fold: 1) educating our students in our buildings while expanding the current continuum of services and 2) provide a possible revenue source for the special education budget. HOW DOES THIS REQUEST RELATE TO THE DISTRICT'S STRATEGIC PLAN Student Supports RTI: Cohesion and sharing of best practices, differentiated support imbedded in classroom instruction, focused goal oriented tiered support with criteria for success.	
CURRENT STATUS In planning stages	ASSOCIATED IMPACTS (i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?) Given the low number of students (12 maximum), there should not be an additional related service or specials impact on the school.	HOW WILL THE CHANGE BE MONITORED FOR IMPACT? Out of district placements and student performance will be monitored for impact.

SCHOOL or DEPARTMENT: Middle School	PROGRAM: Psychologists' Secretary	BUDGET YEAR 2020-21
<p>RECOMMENDATION:</p> <p><input checked="" type="checkbox"/> ADDITION</p> <p><input type="checkbox"/> CHANGE in CONFIGURATION</p> <p><input type="checkbox"/> SUBSTITUTION (replacing something)</p> <p><input type="checkbox"/> REDUCTION</p> <p>WHAT'S DRIVING THE RECOMMENDATION?</p> <p><input checked="" type="checkbox"/> Enrollment changes</p> <p><input type="checkbox"/> Program expansion</p> <p><input type="checkbox"/> Program restructuring, reorg., or redesign</p> <p><input type="checkbox"/> Response to a new mandate or initiative</p> <p>ESTIMATED COST OF ADD or (REDUCTION)?</p> <p>Year 1 = 18,000</p> <p>Year 2 = 18,000</p> <p>Year 3 = 18,000</p>	<p>BACKGROUND AND RATIONALE</p> <p>Currently, our psychologists' secretary is a part-time, 10 month employee. We would like that position moved to a full-time, 10 month position. Given the tremendous increase in the number of students with mental health issues, it is essential that there be someone present in the psychologists' office at all times. When students arrive in crisis, those needs must be met immediately. At this time, sometimes there is a secretary and sometimes there is not. If the psychologists are not available, the students may go back to class and not receive the help he/she was looking for.</p> <p>The middle school psychologist, Elliot Cohen, is the head psychologist for the District and has a role that requires more assistance from a secretary. It is also important for that office to have consistent help on a daily basis to handle IEPs, counseling requests, and student issues. The position currently is 22.5 hours per week. We recommend increasing those hours to 35 hours per week (an increase of 12.5 hours per week).</p>	
<p>CURRENT PROGRAM STAFFING</p> <p>22.5 hours per week (5 days a week, 8:00-12:30)</p>	<p>ASSOCIATED IMPACTS</p> <p>(i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?)</p> <p>This position also will support the K-12 psychologists because the middle school psychologist is head of all psychologists in the District.</p>	<p>HOW WILL THE CHANGE BE MONITORED FOR IMPACT?</p> <ul style="list-style-type: none"> • We will document the number of overtime hours needed with this model. The psychologists will provide feedback about how this change has impacted their ability to work more effectively with students.

2020-21 Staffing Requests – Middle School

0.40 FTE Psychologist Secretary

Daily Responsibilities:

Review the daily calendar and prepare for the day. Make any adjustments to student appointments and/or psychologists' schedules

Prepare any folders for 504 meetings, annual reviews, triennials or program reviews

Locate and find students that do not come to their weekly appointments and/or testing appointments.

Assist the interns with their daily schedules/calendars as needed.

At the end of each day, send out pass notifications to all students and house secretaries. This can be up to 20 passes on a given day.

Assist students when they come to the office seeking the psychologist. This might mean locating the psychologist or bringing the student to another mental health provider in the building.

2020-21 Staffing Requests – Middle School

0.40 FTE Psychologist Secretary

Other responsibilities:

Prepare copies for CSE meetings, 504 meetings. This is on a daily basis after January.

Work directly with the District office to schedule and coordinate CSE meetings

Prepare/mail 504 letters; work with the house secretaries and Assistant Principal's secretary to schedule meeting dates.

Mail home finalized 504 plans and letters to the parent and copy for the students files

Schedule meeting dates and times for program reviews, triennials (working with 4 house secretaries) and CSE initial meetings (working with district office)

Prepare quarterly calendars for the psychologists, set up in google calendar and adjust as things change on a day to day basis with new students needs, etc.

Prepare student records when they exit the building to attend Scarsdale High School

Receive and organize student records when they enter the middle school

Organize budget for the psychology department including orders

Staffing Requests

Tier II

2020-21 Tier II Staffing Requests

1.0 FTE Middle School Computer Science Teacher

1.0 FTE High School Special Education Teacher (Co-Teach LRC Grades 9-11)

2.0 FTE High School Freshman Team Teachers

1.0 FTE Freshman Dean

Scarsdale Public Schools



2020-21 Staffing Recommendations

January 13, 2020

Presentation Focus

- 1. Budget Development**
- 2. Draft Budget Overview**
- 3. Current Staffing Levels & Projected Enrollment**
- 4. 2020-21 Staffing Requests & Recommendations**
- 5. Tier I Staffing Recommendations**
- 6. Projected Staffing Levels & Projected Enrollment**
- 7. Budget Development Timeline**

School Budget Development

Our school budget provides the necessary financial resources to operate the School District and to help achieve the goals and objectives of the School District as set forth in the Strategic Plan.



Budget Development Guiding Factors

Balanced Literacy: Creating the Foundations of Learning

Curricular and Co-Curricular Approaches to Health,
Wellness & Well-Being

Gardens & Biomechanical Innovation

Global Citizenship Education: Competencies & Ethical
Responsibilities

Libraries, Learning Spaces & Curated Resources

Next Generation Standards Development &
Implementation

Professional Culture of Lifelong Learning

Student Centered Opportunities & Environments

STEAM & Design Thinking

Student Supports

Sustainable Schools and Systems

Unified System of District-Wide Goal Setting

Using Technology to Transform Teaching, Learning &
Assessment

**STRATEGIC
PLAN**

School Budget Development

Budget initiatives only appear in a budget draft after thoughtful consideration, deliberation, and discussion.

Staffing requests and instructional budget drivers are vetted in purposefully planned meetings throughout the fall between Cabinet, Principals, and Administrative Council (District-wide Administrators).

Requests are assessed for:

- Educational efficacy,
- Staffing efficiency; and
- Alignment with guiding principles of staffing.

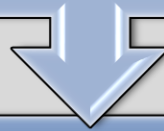
All non-instructional departments meet with the Assistant Superintendent and Business Manager to review budget requests.

Requests are analyzed based on:

- Consistency with Strategic Plan and overall District goals;
- Consistency with operational standards; and
- Historical spending norms and purchasing efficiencies.

Sequence of the Budget Process

Budget Development – *Administration*



Budget Discussions – *Board of Education & Administration*



Budget Discussions – *Board of Education, Administration & Community*



Final Budget & Vote

2020-21 Draft Budget Overview

2020-21 Draft Budget Overview

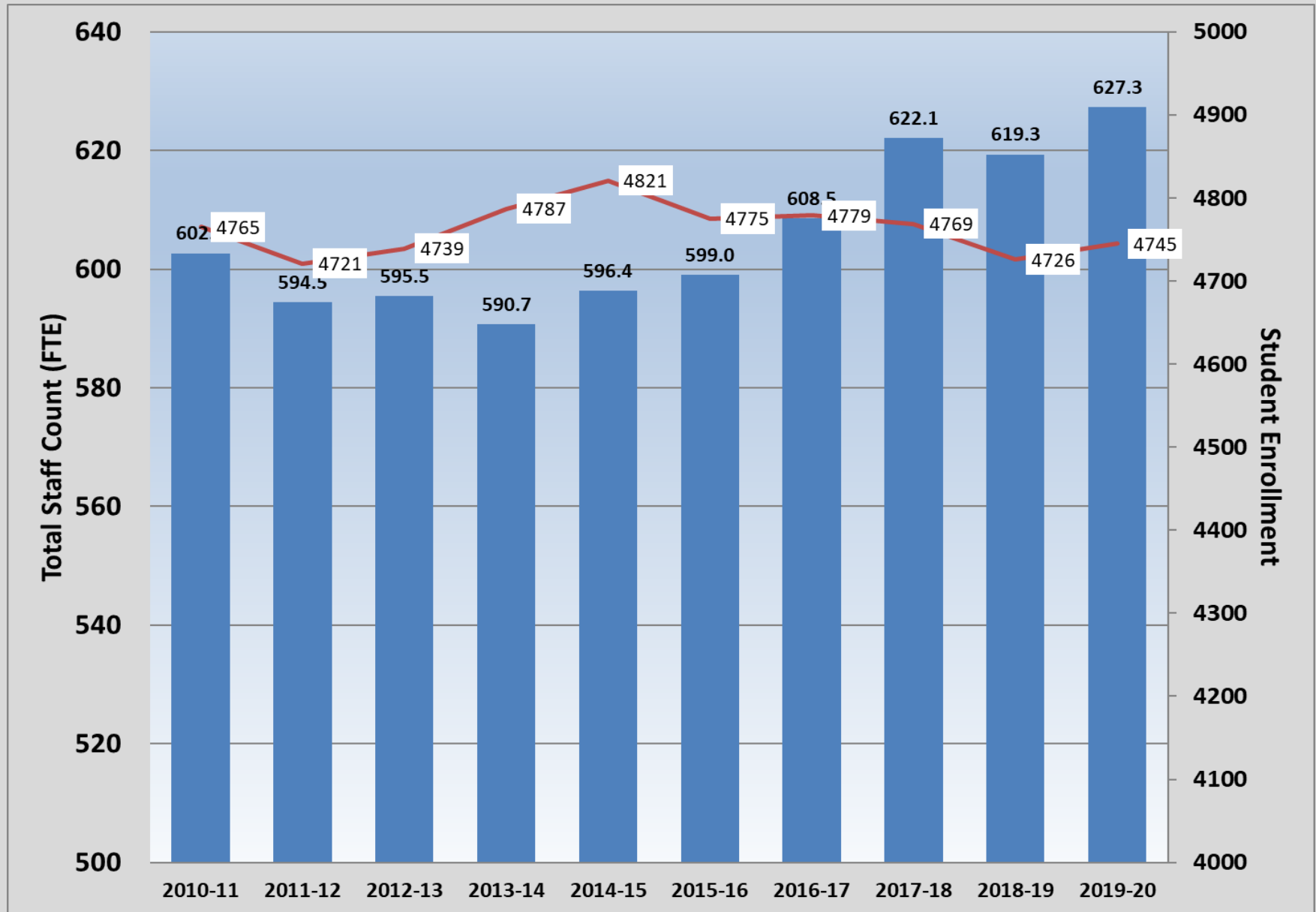
January 13, 2020

2020-21 Draft Budget:*	\$	167,078,421
Budget to Budget Increase:		3.92%
Projected Increase in Tax Levy:		3.66%
Projected Tax Levy Limit:		3.48%
Amount <u>Above</u> the Projected Limit:	\$	268,118
Projected Tax Rate Increase:		
Town of Scarsdale		tbd
Town of Mamaroneck		tbd

***IMPORTANT:** Please note that this is an early draft budget plan for 2020-21 and that it will change due to a number of factors including, but not limited to Health Insurance and TRS Contributions.

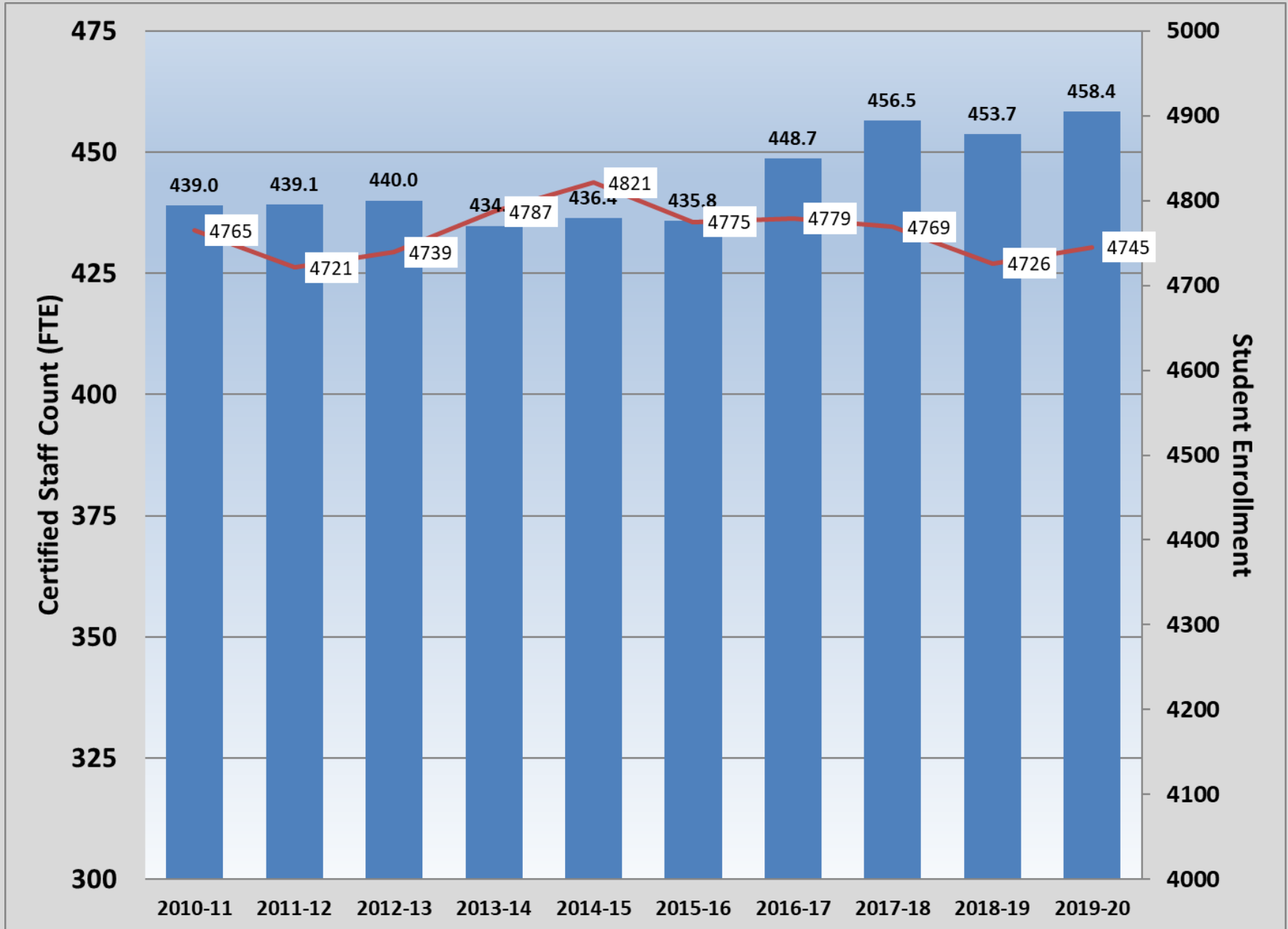
Current Staffing Levels & Projected Enrollment

Historical District-wide Staffing (FTE)*



*Does not include part-time civil service staff.

Historical District-wide Certified Staffing (FTE)



2019-20 Budget to Actual Staffing Summary

Location	BUDGET 2019-20 FTE	ACTUAL 2019-20 FTE	INCREASE (DECREASE)
Elementary Schools	193.2	193.3	0.1
Middle School	107.5	107.1	(0.4)
High School	158	158	0.0
Sub-Total	458.7	458.4	(0.3)
District-wide	19.4	19.4	0.0
Civil Service	148.5	149.5	1.0*
Total	626.6	627.3	0.7

*Position add reflects change from a consultant to a contractual position (Theater Coordinator).

2020-21
Staffing Requests &
Recommendations

Guiding Principles for Budgetary Staffing Decisions

Staffing needs must be justified by clear alignment to one or both of the following guiding principles:

Student Educational Outcomes and Achievement

- ☐ Classical education in the progressive tradition.
- ☐ Commitment to teaching and learning initiatives that advance the elements of a **Scarsdale Education for Tomorrow 2.0**.
- ☐ Provision of resources that further the **Strategic Plan** goals and sub-goals.

Mandates and Best Practices

Thoughtful and contextual observance of mandates, both external and internal, and promotion of best practices aligned with our Strategic Plan goals. Examples include:

- ☐ Elementary class size guidelines
- ☐ Special education programming along the continuum of services

New Staffing/Program Change Request Process

SCHOOL or DEPARTMENT:	PROGRAM:	BUDGET YEAR 2020-21
<p>RECOMMENDATION:</p> <ul style="list-style-type: none"> <input type="checkbox"/> ADDITION <input type="checkbox"/> CHANGE in CONFIGURATION <input type="checkbox"/> REDUCTION <p>WHAT'S DRIVING THE RECOMMENDATION?</p> <ul style="list-style-type: none"> <input type="checkbox"/> Enrollment changes <input type="checkbox"/> Program expansion <input type="checkbox"/> Program restructuring, reorg., or redesign <input type="checkbox"/> Response to a new mandate <p>ESTIMATED COST OF ADD or (REDUCTION)?</p> <p>Year 1 =</p> <p>Year 2 =</p> <p>Year 3 =</p>	<p>BACKGROUND AND RATIONALE</p> <ul style="list-style-type: none"> • Are we doing something that we don't need to be doing? How do we know? Why? • Are we NOT doing something that we should be doing? How do we know? Why? • What will be accomplished that isn't happening now? <p>HOW DOES THIS REQUEST RELATE TO THE DISTRICT'S STRATEGIC PLAN?</p> <ul style="list-style-type: none"> • Which goal(s) does the request address? • Describe the connections between the goals and request. 	
<p>CURRENT PROGRAM STAFFING</p> <ul style="list-style-type: none"> • What are we currently accomplishing, and how are we accomplishing it? 	<p>ASSOCIATED IMPACTS (i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?)</p> <ul style="list-style-type: none"> • What are anticipated consequences? • What else should we know? 	<p>HOW WILL THE CHANGE BE MONITORED FOR IMPACT?</p> <ul style="list-style-type: none"> • Is this having the desired effect? • Is this sustainable?

School Budget Development – *Staffing Requests*

A total of 10.40 additional FTE were requested by Building Principals during the District's internal budget development process. *Estimated Cost: \$1.1 million*

All staffing requests were discussed and deliberated in purposefully planned meetings throughout the fall between requesting Cabinet, Principals, and Administrative Council (District-wide Administrators).

Requests were assessed to ensure for the following:

- Educational efficacy;
- Staffing efficiency; and
- Alignment with guiding principles of staffing.

School Budget Development – *Staffing Recommendations*

Based on assessment of requests and in consideration of financial impact, requests were placed into one of three tiers as follows:

A **Tier 1** staffing request is recommended to the Board of Education and inclusion in the initial draft budget.

1.0 FTE Elementary Special Education – Integrated Co-Teaching

1.0 FTE Elementary Special Education – 8:1:2

0.4 FTE Psychologists' Secretary

A **Tier 2** staffing request is not recommended at this time, but has merit based on rationale and will be further studied and developed for possible inclusion in a future budget. Financial impact was also a consideration. Tier 2 staffing requests are included in the appendix of this presentation.

A **Tier 3** staffing request is also not recommended at this time. These requests may need extensive additional study or have rationale that does not support the request at this time. Tier 3 staffing requests are not included as part of this presentation.

Staffing Recommendations Tier I

2020-21 Staffing Recommendation - Elementary

District Goal: Maintenance of class size and mandated special education ratios

Request: 1.00 FTE Elementary Special Education - Integrated Co-teaching (ICT)

Rationale: The 2019-20 Budget included staffing for 11 sections of ICT in K-5, there are currently 12 sections. For 2020-21, projections indicate at least two sections of ICT entering K, with a possibility of a third. The exiting fifth grade has one section of ICT necessitating an additional FTE to cover the incoming K. This brings the total of budgeted ICT sections to 13. There is a possibility that a 14th section could be needed dependent on enrollment, the additional section is not being specifically budgeted for, but could be filled through contingent budget positions.

Estimated Cost: \$110,000

2020-21 Staffing Recommendation - Elementary

District Goal: Review and enhance the continuum of services. Focus on expanding the number of District students able to attend District schools.

Request: 1.00 FTE Elementary Special Education 8:1:2

Rationale: Student Services continues to focus on expanding the number of special education students served within our buildings in a financially responsible manner. Current programming requires some Scarsdale students to be educated at other school districts or BOCES programs at a significant cost. Recent increases in special education students have increased the number of Scarsdale students in need of this type of program. Establishing this program will serve to keep more students in our buildings and the cost would be offset by the reduction of tuition paid to outside programs. This recommendation included four currently outplaced students returning to District. Additionally, the program could provide revenue opportunities through tuition admittance when appropriate.

2020-21 Staffing Recommendation - Elementary

District Goal: Review and enhance the continuum of services. Focus on expanding the number of Scarsdale students able to attend District schools.

Request: 1.00 FTE Elementary Special Education 8:1:2

Estimated (Net) Cost: (\$0.00)

Actual cost of the program is \$180,000 including:

1.0 - FTE \$110,000

2.0 - Instructional Aides \$50,000

Professional Development - \$20,000

2020-21 Staffing Recommendation – Middle School

District Goal: Curricular and Co-Curricular Approaches to Health, Wellness & Well-Being

Request: 0.40 FTE Psychologist Secretary

Rationale: Our psychologists are responsible for providing support to students with intensive special needs. Many of these responsibilities are legally required and lead to a tremendous amount of clerical work. If we are able to shift some of this clerical work, our psychologists will be able to use their expertise and training to provide additional preventative services and mental health interventions. Currently, the part time Office Assistant has needed to work extra hours regularly in order to address the needs of the office.

Additionally, mental health needs do not follow a set schedule and can occur at anytime during the school day. Often the psychologists are meeting with students, parents, or faculty and the reception area goes unmanned and locked. Often, it can take a lot of courage for a child to meet with a school psychologist. If that child sees an unoccupied reception area the opportunity for intervention may pass.

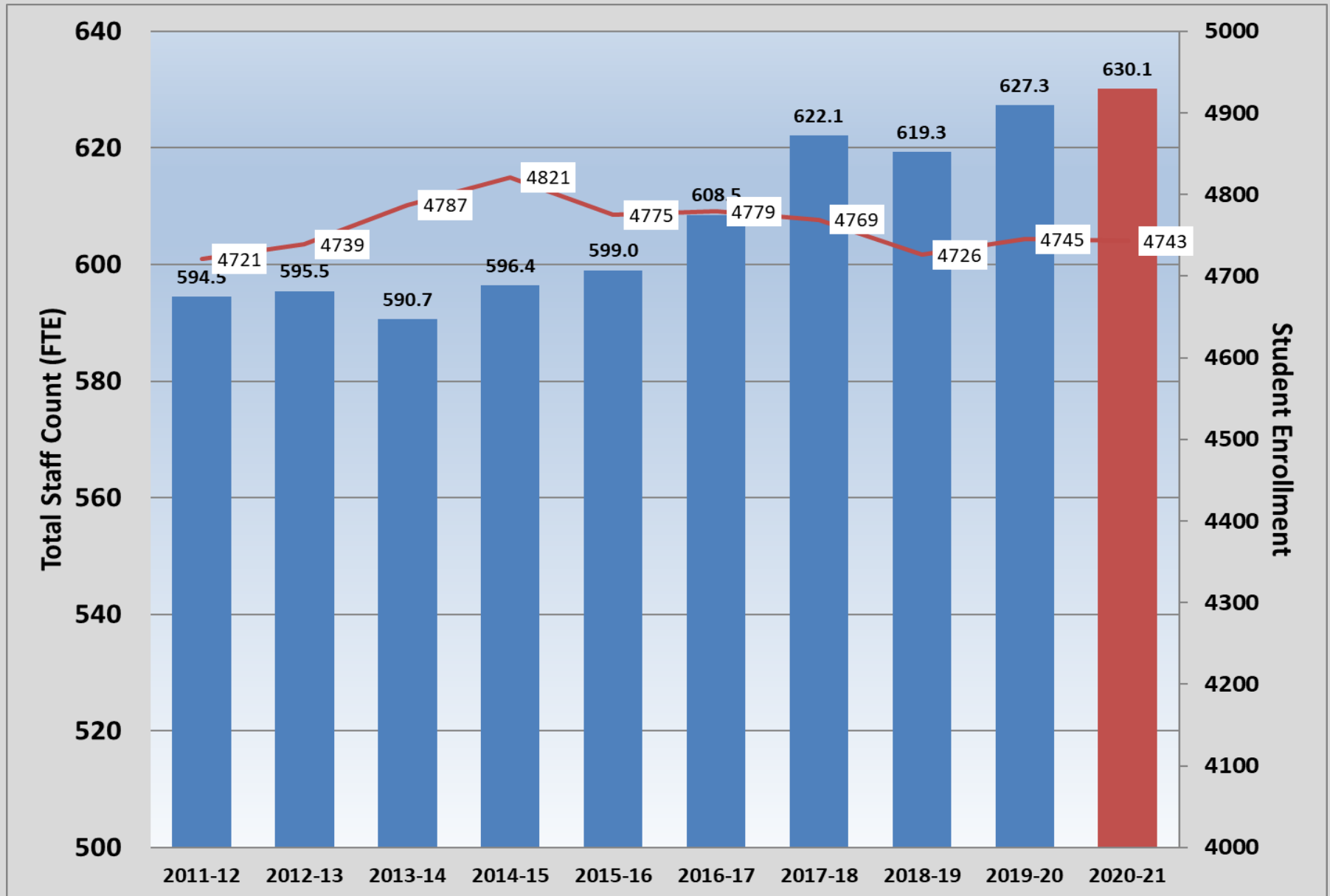
Estimated Cost: \$18,000

Projected Staffing Levels & Projected Enrollment

2020-2021 Draft Budget Staffing Recommendation

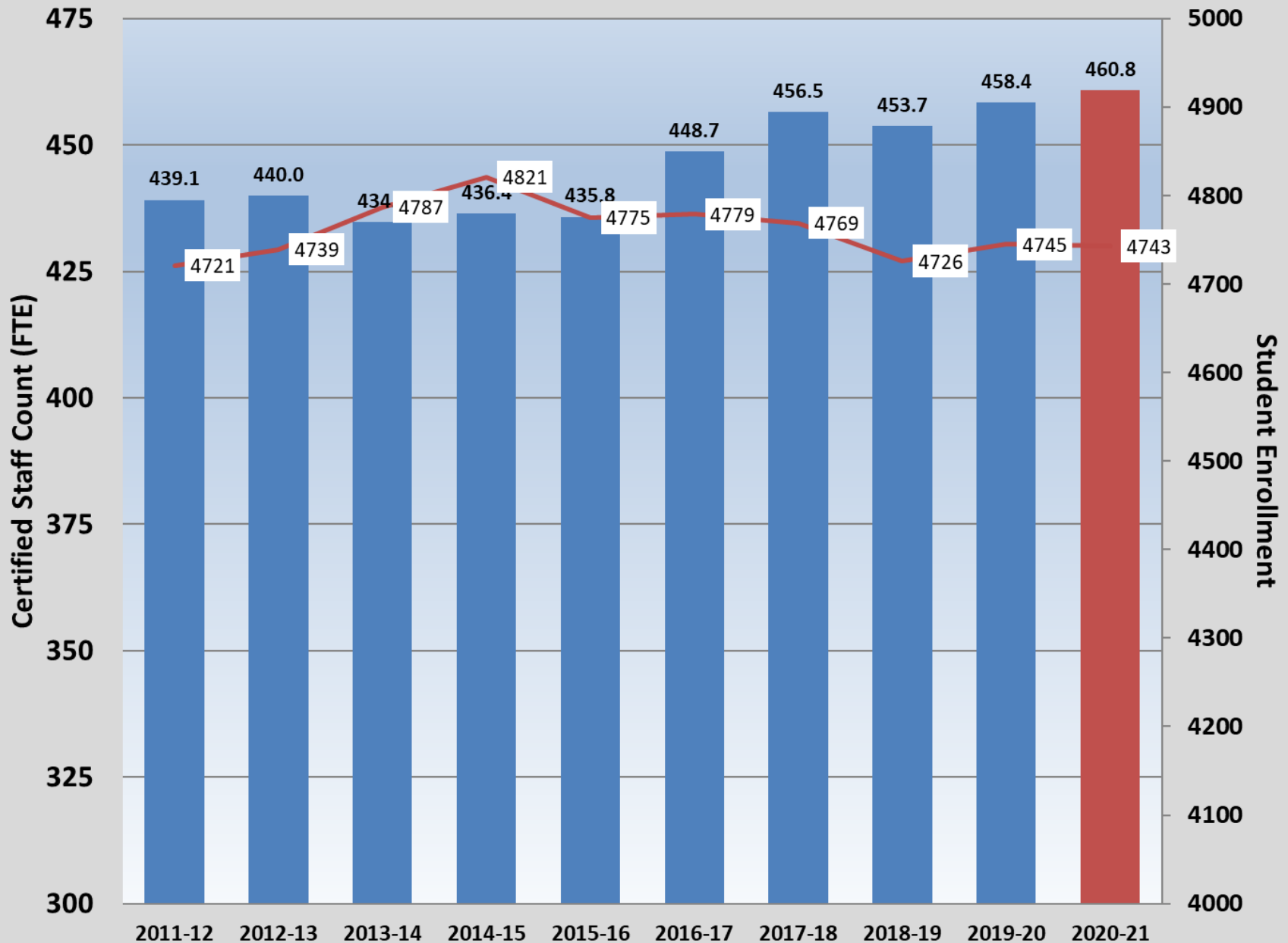
Location	Budget 2019-20 FTE	Actual 2019-20 FTE	Budget 2020-21	Budget to Budget Difference
Elementary Schools	192.2	193.3	193.7	1.5
Middle School	107.5	107.1	107.1	(0.4)
High School	158	158	158	0.0
Contingency	1.0	0.0	2.0	1.0
Sub-Total	458.7	458.4	460.8	2.1
District-wide	19.4	19.4	19.4	0.0
Civil Service	148.5	149.5	149.9	1.4
Total	626.6	627.3	630.1	3.5

2020-21 District-wide Staffing (Projected)*



*Does not include part-time civil service staff.

2020-21 District-wide Certified Staffing (Projection)



2020-21 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting – December 16th	2019-20 Year End Projections, 2020-21 Budget Development and Long-Term Budget Projections
Regular Board Meeting - January 13 th	Presentation of Staffing Recommendations
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Regular Board Meeting - April 20 th	Board of Education Adopts Budget

Budget Vote Date - May 19th

Questions

Appendix

Staffing Recommendations

Tier I – Rationale Forms

BUDGET DRIVER REQUEST RATIONALE

SCHOOL or DEPARTMENT: Central Office	Elementary :	BUDGET YEAR 2020-21
<p>RECOMMENDATION:</p> <p>Is this recommendation for staffing or other budget driver? Staffing</p> <p>Addition</p> <p>WHAT'S DRIVING THE RECOMMENDATION?</p> <p>Enrollment changes, Program expansion</p> <p>ESTIMATED COST OF ADD or (REDUCTION)? Year 1 = 1 Teacher FTE, 2 Aides Year 2 = 1 Teacher FTE, 2 Aides Year 3 = 1 Teacher FTE, 2 Aides</p>	<p>BACKGROUND AND RATIONALE</p> <p>Currently, we have a number of elementary students in out of District programs. This request is for a special class (12:1:1 or 8:1:1) class at one of our elementary schools. This program would benefit two fold: 1) expanding the current continuum of services and 2) provide a possible revenue source for the special education budget.</p> <p>HOW DOES THIS REQUEST RELATE TO THE DISTRICT'S STRATEGIC PLAN</p> <p>Student Supports</p> <p>RTI: Cohesion and sharing of best practices, differentiated support imbedded in classroom instruction, focused goal oriented tiered support with criteria for success.</p>	
<p>CURRENT STATUS</p> <p>In planning stages</p>	<p>ASSOCIATED IMPACTS (i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?)</p> <p>Given the low number of student (12 maximum), there should not be an additional related service or specials impact on the school.</p>	<p>HOW WILL THE CHANGE BE MONITORED FOR IMPACT?</p> <p>Out of district placements and student performance will be monitored for impact.</p>

SCHOOL or DEPARTMENT: Middle School	PROGRAM: Psychologists' Secretary	BUDGET YEAR 2020-21
<p>RECOMMENDATION:</p> <p><input checked="" type="checkbox"/> ADDITION</p> <p><input type="checkbox"/> CHANGE in CONFIGURATION</p> <p><input type="checkbox"/> SUBSTITUTION (replacing something)</p> <p><input type="checkbox"/> REDUCTION</p> <p>WHAT'S DRIVING THE RECOMMENDATION?</p> <p><input checked="" type="checkbox"/> Enrollment changes</p> <p><input type="checkbox"/> Program expansion</p> <p><input type="checkbox"/> Program restructuring, reorg., or redesign</p> <p><input type="checkbox"/> Response to a new mandate or initiative</p> <p>ESTIMATED COST OF ADD or (REDUCTION)?</p> <p>Year 1 = 18,000</p> <p>Year 2 = 18,000</p> <p>Year 3 = 18,000</p>	<p>BACKGROUND AND RATIONALE</p> <p>Currently, our psychologists' secretary is a part-time, 10 month employee. We would like that position moved to a full-time, 10 month position. Given the tremendous increase in the number of students with mental health issues, it is essential that there be someone present in the psychologists' office at all times. When students arrive in crisis, those needs must be met immediately. At this time, sometimes there is a secretary and sometimes there is not. If the psychologists are not available, the students may go back to class and not receive the help he/she was looking for.</p> <p>The middle school psychologist, Elliot Cohen, is the head psychologist for the District and has a role that requires more assistance from a secretary. It is also important for that office to have consistent help on a daily basis to handle IEPs, counseling requests, and student issues. The position currently is 22.5 hours per week. We recommend increasing those hours to 35 hours per week (an increase of 12.5 hours per week).</p>	
<p>CURRENT PROGRAM STAFFING</p> <p>22.5 hours per week (5 days a week, 8:00-12:30)</p>	<p>ASSOCIATED IMPACTS</p> <p>(i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?)</p> <p>This position also will support the K-12 psychologists because the middle school psychologist is head of all psychologists in the District.</p>	<p>HOW WILL THE CHANGE BE MONITORED FOR IMPACT?</p> <ul style="list-style-type: none"> • We will document the number of overtime hours needed with this model. The psychologists will provide feedback about how this change has impacted their ability to work more effectively with students.

2020-21 Staffing Requests – Middle School

0.40 FTE Psychologist Secretary

Daily Responsibilities:

Review the daily calendar and prepare for the day. Make any adjustments to student appointments and/or psychologists' schedules

Prepare any folders for 504 meetings, annual reviews, triennials or program reviews

Locate and find students that do not come to their weekly appointments and/or testing appointments.

Assist the interns with their daily schedules/calendars as needed.

At the end of each day, send out pass notifications to all students and house secretaries. This can be up to 20 passes on a given day.

Assist students when they come to the office seeking the psychologist. This might mean locating the psychologist or bringing the student to another mental health provider in the building.

2020-21 Staffing Requests – Middle School

0.40 FTE Psychologist Secretary

Other responsibilities:

Prepare copies for CSE meetings, 504 meetings. This is on a daily basis after January.

Work directly with the District office to schedule and coordinate CSE meetings

Prepare/mail 504 letters; work with the house secretaries and Assistant Principal's secretary to schedule meeting dates.

Mail home finalized 504 plans and letters to the parent and copy for the students files

Schedule meeting dates and times for program reviews, triennials (working with 4 house secretaries) and CSE initial meetings (working with district office)

Prepare quarterly calendars for the psychologists, set up in google calendar and adjust as things change on a day to day basis with new students needs, etc.

Prepare student records when they exit the building to attend Scarsdale High School

Receive and organize student records when they enter the middle school

Organize budget for the psychology department including orders

Staffing Requests

Tier II

2020-21 Tier II Staffing Requests

1.0 FTE Middle School Computer Science Teacher

1.0 FTE High School Special Education Teacher (Co-Teach LRC Grades 9-11)

2.0 FTE High School Freshman Team Teachers

1.0 FTE Freshman Dean

Scarsdale Public Schools



Budget Development, Historical Overview & Financial Projections

December 16, 2019

Presentation Focus

1. School Budget Development & Considerations
2. Historical & Projected 2019-20 Expenses
3. Historical & Projected 2019-20 Revenues
4. Historical & Projected 2019-20 Fund Balance
5. 2020-21 Budget Calendar
6. School Budget Long-Term Projections

Budget Development Process

School Budget Development

The school budget provides the necessary financial resources to operate the School District and to help achieve the goals and objectives of the School District as set forth in the Strategic Plan.



Budget Development Guiding Factors

Balanced Literacy: Creating the Foundations of Learning

Curricular and Co-Curricular Approaches to Health,
Wellness & Well-Being

Gardens & Biomechanical Innovation

Global Citizenship Education: Competencies & Ethical
Responsibilities

Libraries, Learning Spaces & Curated Resources

Next Generation Standards Development &
Implementation

Professional Culture of Lifelong Learning

Student Centered Opportunities & Environments

STEAM & Design Thinking

Student Supports

Sustainable Schools and Systems

Unified System of District-Wide Goal Setting

Using Technology to Transform Teaching, Learning &
Assessment

**STRATEGIC
PLAN**

School Budget Development

Budget initiatives only appear in a budget draft after thoughtful consideration, deliberation and discussion.

Staffing requests and instructional budget drivers are vetted in purposefully planned meetings throughout the fall between requesting Principals and Cabinet, and with Administrative Council (District-wide Administrators). Requests are assessed to ensure for:

- Educational efficacy,
- Staffing efficiency; and
- Alignment with guiding principles of staffing.

All non-instructional departments meet with the Assistant Superintendent and Business Manager to review budget requests. Requests are analyzed based on:

- Consistency with Strategic Plan and overall District goals,
- Consistency with operational standards
- Historical spending norms and purchasing efficiencies.

Guiding Principles for Budgetary Staffing Decisions

Staffing needs must be justified by clear alignment to one or both of the following guiding principles:

Student Educational Outcomes and Achievement

- ☐ Classical education in the progressive tradition.
- ☐ Commitment to teaching and learning initiatives that advance the elements of a **Scarsdale Education for Tomorrow 2.0**.
- ☐ Provision of resources that further the **Strategic Plan** goals and sub-goals.

Mandates and Best Practices

- ☐ Thoughtful and contextual observance of mandates, both external and internal, and promotion of best practices aligned with our Strategic Plan goals. Examples include:
 - ☐ Elementary class size guidelines
 - ☐ Special education programming along the continuum of services

New Staffing/Program Change Request Process

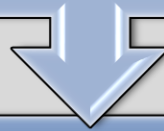
SCHOOL or DEPARTMENT:	PROGRAM:	BUDGET YEAR 2020-21
<p>RECOMMENDATION:</p> <ul style="list-style-type: none"> <input type="checkbox"/> ADDITION <input type="checkbox"/> CHANGE in CONFIGURATION <input type="checkbox"/> REDUCTION <p>WHAT'S DRIVING THE RECOMMENDATION?</p> <ul style="list-style-type: none"> <input type="checkbox"/> Enrollment changes <input type="checkbox"/> Program expansion <input type="checkbox"/> Program restructuring, reorg., or redesign <input type="checkbox"/> Response to a new mandate <p>ESTIMATED COST OF ADD or (REDUCTION)?</p> <p>Year 1 =</p> <p>Year 2 =</p> <p>Year 3 =</p>	<p>BACKGROUND AND RATIONALE</p> <ul style="list-style-type: none"> • Are we doing something that we don't need to be doing? How do we know? Why? • Are we NOT doing something that we should be doing? How do we know? Why? • What will be accomplished that isn't happening now? <p>HOW DOES THIS REQUEST RELATE TO THE DISTRICT'S STRATEGIC PLAN?</p> <ul style="list-style-type: none"> • Which goal(s) does the request address? • Describe the connections between the goals and request. 	
<p>CURRENT PROGRAM STAFFING</p> <ul style="list-style-type: none"> • What are we currently accomplishing, and how are we accomplishing it? 	<p>ASSOCIATED IMPACTS (i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?)</p> <ul style="list-style-type: none"> • What are anticipated consequences? • What else should we know? 	<p>HOW WILL THE CHANGE BE MONITORED FOR IMPACT?</p> <ul style="list-style-type: none"> • Is this having the desired effect? • Is this sustainable?

Budget Efficiencies

- Self-Funded Healthcare Plan
- Optimization of Staff
- Maximizing State Aid
 - BOCES Services, Transportation and expenditure-based aides
- Timing Considerations
 - Facilities and technology projects, staffing decisions
- Cooperative Agreements – Village
- Cooperative Purchasing – Competitive bidding, multiple cooperative bidding arrangements
- Technology Advancements

Sequence of the Budget Process

Budget Deliberation and Development – *Administration*



Budget Discussions – *Board of Education & Administration*



Budget Discussions – *Board of Education, Administration & Community*



Final Budget & Vote

Budget Discussions

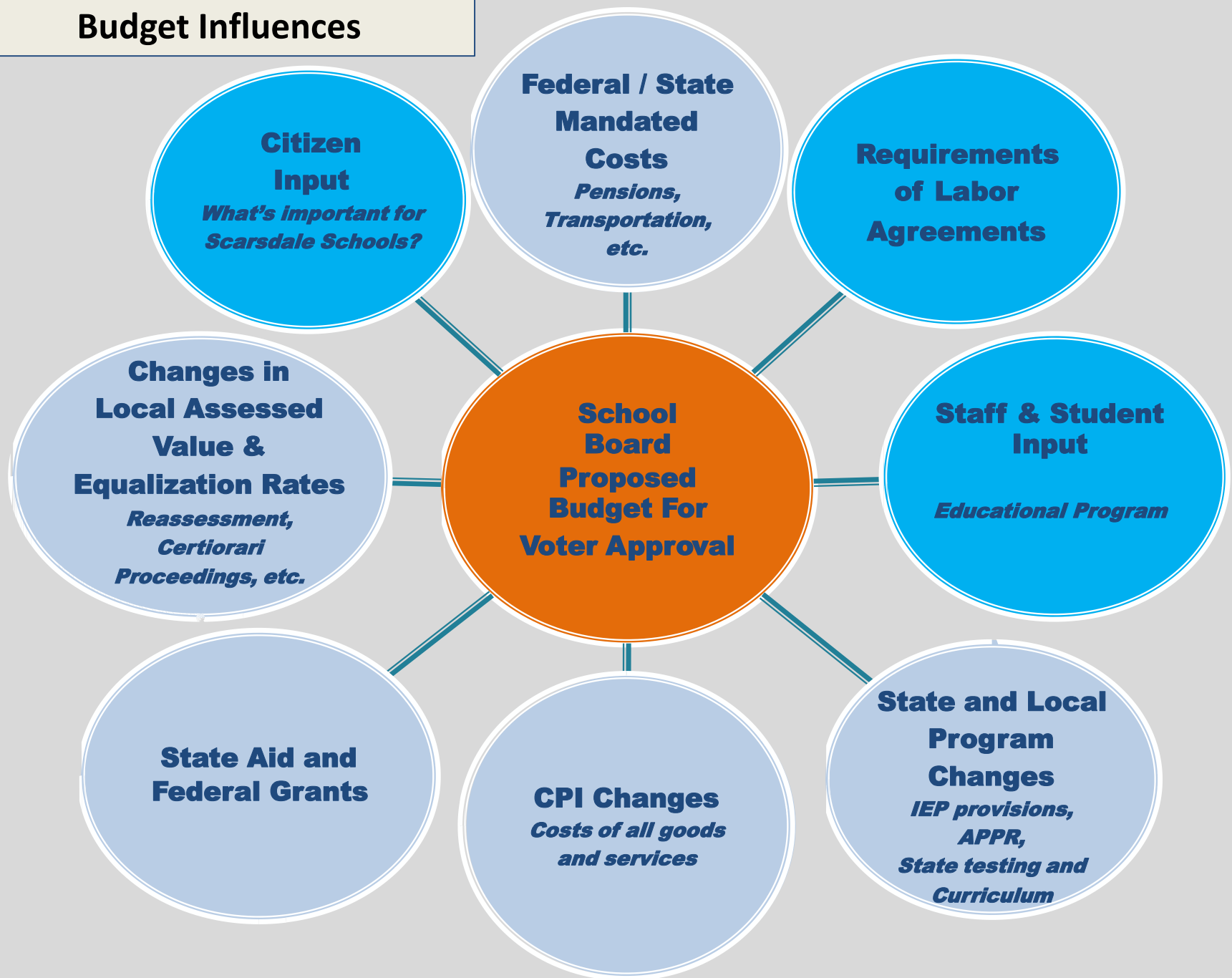
Budget Focused Forum *November 14th*

Administration
Board of
Education
Community*

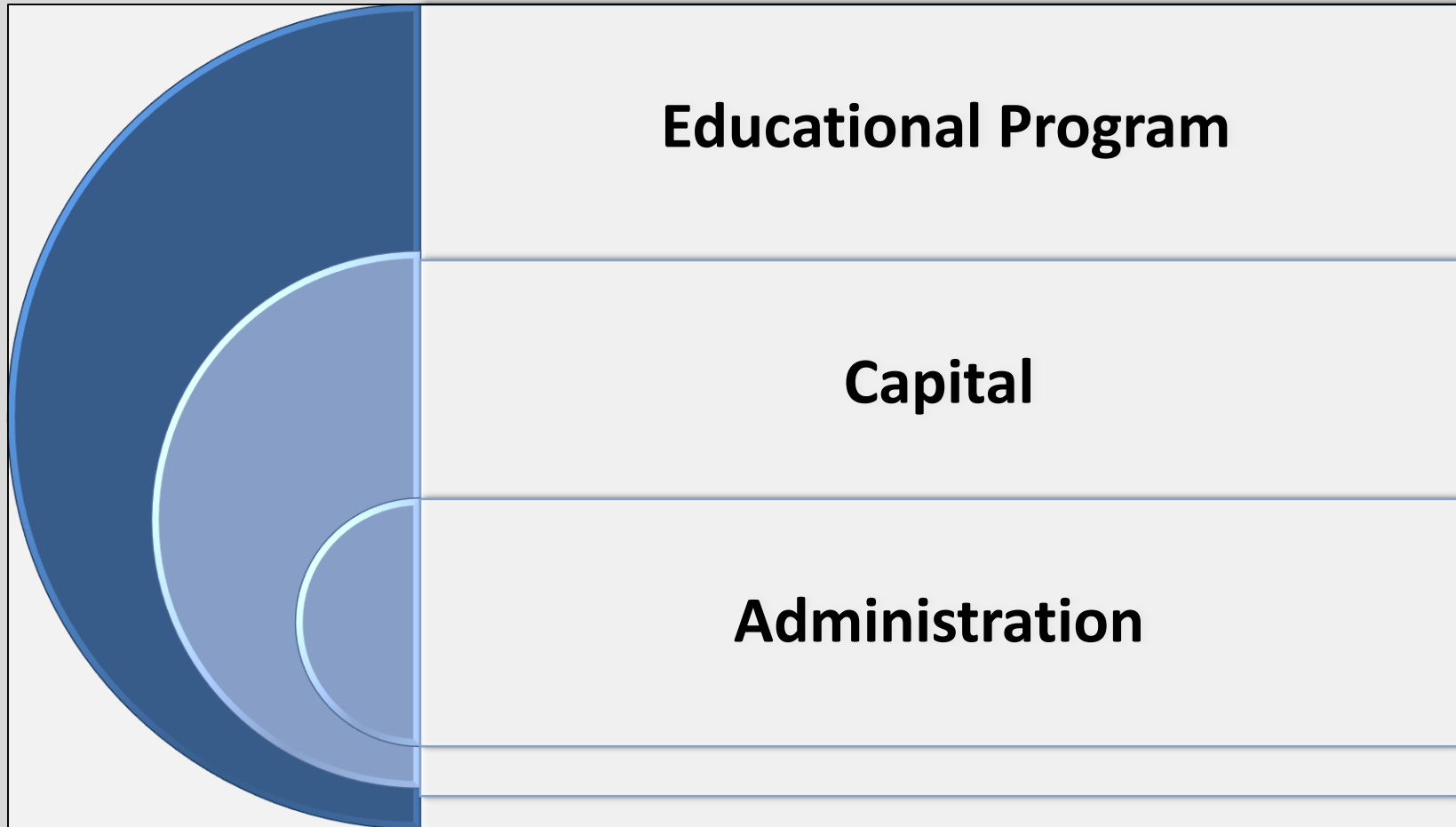
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* Community Comments welcome at each Budget Session & Board Meeting.

Budget Influences



The School Budget



The Budget: A financial estimate of funds necessary to operate our schools.

Budget Development Considerations

- Projected staffing needs (based on enrollment data, program changes and retirements);
- Projected contractual obligations to District personnel;
- Projected self-funded health insurance plan expenses;
- Historical spending patterns;
- Projected State aid and other non-tax revenues for the upcoming school year. (The District receives 4.3% of its revenues from State aid. An increase in aid would offset any proposed tax levy increase.);
- Fund balance/reserves projected to remain at current year end;
- Property tax levy limit calculations and its implications;
- Enrollment projections for the upcoming school year;

Budget Development Considerations – cont'd

- Building-specific budgets (developed by principals in conjunction with department and team leaders and reviewed by administration for reasonableness, accuracy and consistency with the District's education plan);
- Non-instructional budgets (developed by Assistant Superintendent for Business in conjunction with department supervisors and other key personnel);
- Employee Benefits budget (developed based on historical and calculated projections);
- Debt Service budget (based on known or projected schedules); and
- Projected revenues (based on historical and known factors).

Budget Planning Considerations – cont'd

- Employer Pension Contribution Rates (as a percent of salary)

	2016-17	2017-18	2018-19	2019-20	Projected 2020-21
TRS	11.72%	9.80%	10.62%	8.86%	9.25%-10.25%
ERS (avg.)	15.10%	14.95%	14.54%	14.46%	14.30%

- Requested and mandated additions to the budget.

Financial Implication Reminders

Budget – Each \$1.61 million represents a 1% increase

Tax Levy – Each \$1.49 million represents a 1% increase

Historical Overview *and* **Financial Projections**

Historical & Projected Revenue Summary

CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	\$ Increase/ Decrease	% Increase/ Decrease
State Aid	\$ 7,041,896	\$ 6,919,008	\$ 7,355,516	\$ 6,962,610	(\$392,906)	(5.34%)
Health Services	\$ 263,290	\$ 221,411	\$ 166,833	\$ 167,000	\$167	0.10%
Interest Earnings	\$ 549,631	\$ 775,441	\$ 1,571,525	\$ 1,206,833	(\$364,692)	(23.21%)
Building Use Fees	\$ 106,575	\$ 112,931	\$ 112,192	\$ 114,625	\$2,433	2.17%
Miscellaneous	\$ 637,782	\$ 936,210	\$ 1,041,308	\$ 1,046,959	\$5,651	0.54%
County Sales Tax	\$ 1,066,567	\$ 1,021,198	\$ 1,046,413	\$ 1,475,000	\$428,587	40.96%
Transfers from reserves	\$ 215,320	\$ 83,153	\$ 667,728	\$ 453,153	(\$214,575)	(32.14%)
TAX LEVY/STAR	\$ 140,183,024	\$141,490,126	\$145,362,640	\$ 148,662,063	\$3,299,423	2.27%
GRAND TOTAL REVENUES	\$ 150,064,085	\$151,559,478	\$157,324,155	\$ 160,088,243	\$2,764,088	1.76%

Historical Projected Expense Summary

Category	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	\$ Increase	% Increase
Board of Education, Central Administration & Special Items (Net of Tax Cert's)	3,676,558	3,777,206	3,840,426	4,176,172	\$335,746	8.74%
Operations & Maintenance	8,904,316	9,882,342	10,361,400	11,563,607	1,202,207	11.60%
Plant & Capital Improvements	3,296,001	3,041,040	3,700,050	2,544,000	(\$1,156,050)	-31.24%
Regular Education	66,064,550	68,484,453	69,201,560	70,431,767	1,230,207	1.78%
Technology	2,640,057	3,455,548	2,897,871	3,232,840	\$334,969	11.56%
Special Education	12,489,505	12,870,440	13,774,646	15,303,737	1,529,091	11.10%
Transportation	3,778,331	3,747,454	3,869,020	4,230,442	\$361,422	9.34%
Interscholastic Athletics	1,681,282	1,733,276	1,824,773	1,996,880	172,107	9.43%
Employee Benefits	33,580,069	36,881,764	34,541,858	35,718,379	\$1,176,521	3.41%
Debt Service	9,821,723	9,993,017	10,027,015	10,015,481	(11,534)	-0.12%
Other	472,088	423,094	367,125	449,823	\$82,698	22.53%
Tax Certioraris	976,226	1,064,311	306,205	975,000	668,795	218.41%
Unspent Budget Surplus	-	-	-	(300,000)	(\$300,000)	#DIV/0!
TOTAL	\$147,380,706	\$155,353,945	\$154,711,949	\$160,338,128	\$5,626,179	3.64%

Primary Projected Fund Balance Drivers

Expenditures	Explanation	Amount
Special Education	Significant deficit due to unanticipated placements	(\$793M)
Instructional Salaries	0.55 FTE positions are under budget; also a surplus in retirement/resignations and L-T Leave Replacements.	\$473M
TRS/ERS Pension	ERS/TRS is a function of total projected expended salaries.	\$58M
Civil Service Salaries	1.0 FTE over budget (theater coordinator). Many positions delayed causing surplus. Both offset by Aides projected deficit of \$170M.	(\$47M)
Utilities/Water/Sewer	Oil/Gas & Electricity projected to be under budget by \$375M.	\$420M
Health Insurance	Plan experience is currently running on-budget.	\$0
Social Security/Medicare	Increase in # of Medicare participants offset by surplus in Social Security.	(\$59M)
Unspent Budget Surplus	Previous year encumbrances and other unspent accounts. Lowered from \$508M last year.	\$300M
Other	A variety of categories projected to be over budget.	(\$8M)
Gasoline	Based on variable price and use.	\$100M
Tax Certiorari	All settlements funded from reserve. CY Budget of \$975M likely to be added to reserve at year-end. On-budget.	\$0
GRAND TOTAL PRIMARY EXPENSE DRIVERS		\$444M

Primary Projected Fund Balance Drivers

Expenditures	Explanation	Amount
GRAND TOTAL PRIMARY EXPENSE DRIVERS		\$444M
Revenues	Explanation	Amount
Assigned Fund Balance	This is a one time non-recurring revenue source.	(\$1.485MM)
Interest Earnings	Decreased interest rates.	(\$245M)
Sales Taxes	Additional sales revenues from the County	\$433M
Other Misc.	Numerous revenue categories, net increase.	\$218M
GRAND TOTAL REVENUE DRIVERS		(\$1.079MM)
TOTAL ADDITONAL FUND BALANCE GENERATED		(\$635M)

Projected Fund Balance - Year End 2019-20

Ending Fund Balance 6/30/19	\$22,240,470
Plus: Year End Revenues	<u>\$160,088,243</u>
Minus: Revenues that are funded by reserves	<u>(\$385,000)</u>
Minus: Year End Expenditures	<u>(\$160,338,128)</u>
Actual Ending Fund Balance 6/30/20	<u>\$21,605,585</u>
To Be Allocated as Follows:	
Tax Certiorari Reserve	\$5,545,400
Self-Insured Health Insurance Reserve	\$5,174,315
Debt Service Reserve	\$749,131
NYS Employees' Retirement Reserve	\$2,074,522
Reserve for Encumbrances	\$1,104,699
Unassigned Fund Balance *	<u>\$5,857,518</u>
Assigned Fund Balance for 2020-21	<u>\$1,100,000</u>
Projected Ending Fund Balance 6/30/20	<u>\$21,605,585</u>

Historical Fund Balance

CATEGORY	30-Jun-16	30-Jun-17	30-Jun-18	30-Jun-19	30-Jun-20 Projected	Projected vs Actual \$ Difference	Projected vs Actual % Difference
Assigned	\$1,100,000	\$2,799,432	\$2,125,000	\$1,100,000	\$1,100,000	\$0	0.00%
Tax Certiorari Reserve	5,109,418	5,717,630	4,686,211	5,483,000	5,545,400	62,400	1.14%
Liability Reserve	5,000	-	-	-	-	-	0.00%
Debt Service Reserve	420,429	441,381	444,540	1,121,431	749,131	(372,300)	(33.20%)
ERS Retirement Contribution Reserve	2,082,835	2,093,082	2,112,736	2,051,121	2,074,522	23,401	1.14%
Reserve for Health	4,700,000	5,050,732	3,062,286	5,174,315	5,174,315	-	0.00%
Reserve for Encumbrances	1,384,838	1,469,033	1,666,096	1,104,699	1,104,699	-	0.00%
Unassigned (4% max)	5,936,832	5,851,441	5,531,395	6,205,904	5,857,518	(348,386)	(5.61%)
TOTAL	\$20,739,352	\$23,422,731	\$19,628,264	\$22,240,470	\$21,605,585	\$ (634,885)	(2.85%)

2020-21 Budget Discussion Timeline

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Budget Vote Date - May 19th

School Budget Projections

(2021-2025)

*To project the District's fiscal future through the use of
historical data and reasonable assumptions*

Components

- **Enrollment & Elementary Sections**
- **Revenues**
- **Expenditures**
 - Salaries – Contractual Obligations
 - Employee Benefits
 - Debt Service
 - Other Capital Expenditures
 - Other Expenditures
 - Other Non-Recurring Fund
Balance Funded Expenditures
- **Fund Balance**
- **Tax Cap**

Components

Many historical expense components are widely volatile and not readily predictable into the future.

Expense Related

- TRS and ERS Mandated Contributions – Variability based on returns in the financial marketplace. Contributions are made as designated percent of salary contributions.
- Health Insurance – Variability based on claims experience of the self-funded plan. Although proven to be a more inexpensive model than other plans, the District is susceptible to fluctuations from year to year.
- Utilities – Variability based on market price, use, and weather conditions.
- Special Education – Variability based on individual student needs.
- Future unidentified initiatives

Budget Year	TRS %	TRS Budget/Actual
1999-00	1.42%	434,361
2000-01	1.43%	466,067
2001-02	0.43%	129,725
2002-03	0.36%	123,366
2003-04	0.36%	162,285
2004-05	5.63%	2,622,972
2005-06	7.97%	3,673,304
2006-07	8.60%	4,422,538
2007-08	8.73%	5,645,453
2008-09	7.63%	4,284,902
2009-10	6.19%	3,786,852

Budget Year	TRS %	TRS Budget/Actual
2010-11	8.62%	5,253,825
2011-12	11.11%	6,720,440
2012-13	11.84%	7,430,727
2013-14	16.25%	10,387,337
2014-15	17.53%	10,652,830
2015-16	13.26%	8,210,890
2016-17	11.72%	7,536,810
2017-18	9.80%	6,467,134
2018-19	10.63%	7,233,622
2019-20	8.86%	6,076,307
2020-21 (Projected)	9.25% - 10.25% (10.25%)	7,336,943

Major Changes in Assumptions from PY

TYPE	CHANGES IN ASSUMPTION
Fund Balance Update for 2018-19 Actual	The Fund Balance was updated with 2018-19 actual results. In last year's model, Fund Balance was projected to be \$20.661MM as of 6-30-19 whereas actual was \$21.605MM. The decrease of \$1.0MM is primarily due to the surplus in Health Insurance in 2018-19 offset by a significant deficit in Special Education.
Fund Balance Update for 2019-20 Est. Actual	As presented earlier in the presentation.
County Sales Taxes	Increase in annual sales tax consistent current project year end estimate.

Components

Other components are also widely volatile and not readily predictable into the future.

Revenue Related

- Sales Tax – Variability based on sales in Westchester County.
- Interest Earnings – Variability based on fluctuations in the financial marketplace.

Tax Cap Related

- Consumer Price Index
- Tax Base Growth Factor

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
CPI	2.07%	1.47%	1.62%	0.12%	1.26%	2.13%	2.52%	1.74% (thru Oct.)
Tax Base Growth	0.95%	1.59%	1.05%	0.38%	0.21%	1.75%	1.32%	1.39%

Major Revenue Assumptions in Models

TYPE	VOLATILITY ASSUMPTION
State Aid	Based on annual state funding and state budget approval. Many aids based on District expenditure reimbursements. As District expenditures change so will state reimbursements.
Interest Income	Dependent on market conditions and available cash flow.
Prior Year Surplus as a Revenue	Based on volatility of all expense and revenue assumptions. \$1.1 million used in projections.

Major Expense Assumptions in Models

TYPE	VOLATILITY DESCRIPTION/ASSUMPTION
TRS & ERS	Varies from year to year as determined by State based on 5 year historical market returns and actuarial determinations. Models #1 use 0.0% rate increases whereas Model #2 assumes a 10.0% increase in rates and Model #3 used a 10% decrease..
Health Insurance	Varies from year to year based on claims experience and market conditions. All scenarios use a 5.50% increase.
Medicare Part B & D	Based on number of retirees, federally established premiums and reimbursement rates contractually established. All models assume 3.0% annual increase.
Staffing Changes	Enrollment based increases to staffing - 2.0 reduction for 2019-20 Program based increases to staffing +2.0 FTE for 2020-21 (including unassigned)
Salary Increases	Contractual salary increases. Projected teacher salaries increases at 3.14%, Admin. at 3.40%, Civil Service at 3.40%, Aides and Drivers at 4.25%.
Tax Certioraris	No longer assumed as a "one-time" expense. \$750M for 2020-21.
Plant Improvements	Utilization of the Facilities Master Plan taking and all of the following components 1) Building Condition Survey, 2) Roof Master Plan, 3) Security projects allotments and 4) Roof Master Plan, 5) Fields Master Plan and 6) Other Identified Projects.
Utilities	Annual volatility dependent on market conditions and use which is dependent on weather conditions and electrical demand. All models assume 2.5% annual increase in all utilities except electricity which assumes a 5%.
BOCES	The District contracts through BOCES many different services and is required to be a member. Volatility is largely dependent on all of the same factors that impact District volatility. All models assume 8.00% annual increase..
FICA	Annual volatility dependent on fluctuation in total salaries only and not changes to the salary contribution cap.

Assumption Variable Highlights

TYPE	Model One Assumption	Model Two Assumption	Model Three Assumption
TRS & ERS	Flat	10.00%	-10.00%
Consumer Price Index	Uses 1.74% then avg. of past 6 years. 1.44%	Uses 1.74% then avg. of past 6 years. 1.44%	Uses 1.74% then avg. of past 6 years. 1.44%
Health Insurance	5.50%	5.50%	5.50%
Plant Improvements	Per Facilities Plan	Per Facilities Plan	Per Facilities Plan
BOCES	8.00%	8.00%	8.00%
Utilities	2.5% all utilities except Electricity which is assumed at 5%	2.5% all utilities except Electricity which is assumed at 5%	2.5% all utilities except Electricity which is assumed at 5%
Medicare Part B & D	3.00%	3.00%	3.00%
Contractual / Supplies / Materials	Prior Year CPI	Prior Year CPI	Prior Year CPI

Other Major Assumptions in Models

TYPE	VOLATILITY ASSUMPTION
Consumer Price Index	Used in tax cap levy limit calculation. All models use +1.74% (Max) since 2019 CPI through Oct. is 1.74%. After 2020-21 all models use average of past 6 years at +1.44%. Note, if 2020-21 projection used the 6 year average of 1.44% instead of the actual projected 1.74% there would be a \$369M difference.
Tax Base Growth Factor	Used in tax cap levy limit calculation. After 2020-21 all models used the 7 year average of 1.04%
Enrollment	Consistent with latest projections

Model One Overview - *not a proposed budget*

Categories	2018-19 Actual	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
Total Enrollment	4,726	4,751	4,653	4,586	4,511	4,456	4,456
Elementary Sections	106	103	101	100	99	97	97
Total Revenues <i>(Other than Real Property Taxes and Including Surplus)</i>	\$ 14,086,514	\$ 12,526,180	\$ 12,857,004	\$ 12,916,266	\$ 12,762,014	\$ 11,997,388	\$ 12,154,626
Total Expenses							
Total Salaries	\$ 86,905,155	\$ 89,197,434	\$ 91,900,225	\$ 94,595,603	\$ 97,454,419	\$ 100,298,229	\$ 103,460,225
Total Employee Benefits <i>(Other than Health Insurance)</i>	\$ 18,981,187	\$ 18,390,645	\$ 20,116,518	\$ 20,662,273	\$ 21,244,074	\$ 21,843,676	\$ 22,449,477
Total Health Insurance	\$ 15,560,671	\$ 17,327,734	\$ 18,280,760	\$ 19,286,202	\$ 20,346,943	\$ 21,466,025	\$ 22,646,656
Total Debt Service	\$ 10,027,015	\$ 10,015,481	\$ 10,406,533	\$ 10,681,187	\$ 10,694,212	\$ 10,696,187	\$ 10,709,212
Total Capital Expenditures including vehicles	\$ 3,952,097	\$ 2,954,175	\$ 3,605,431	\$ 2,905,431	\$ 2,905,431	\$ 2,905,431	\$ 2,905,431
Total Contractual and Other	\$ 18,979,619	\$ 21,777,660	\$ 22,870,878	\$ 23,559,614	\$ 24,324,515	\$ 25,118,029	\$ 25,941,429
Tax Certioraris	\$ 306,205	\$ 975,000	\$ 750,000	\$ 600,000	\$ 450,000	\$ 450,000	\$ 450,000
Surpluses	\$ -	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
Grand Total Expenses <i>(funded thru Operations)</i>	\$ 154,711,949	\$ 160,338,129	\$ 167,630,345	\$ 171,990,310	\$ 177,119,594	\$ 182,477,577	\$ 188,262,430
Total Expense Inc./Dec.		3.64%	4.54%	2.60%	2.98%	3.02%	3.16%
Total Tax Levy	\$ 145,362,640	\$ 148,662,063	\$155,073,342	\$159,674,045	\$164,657,580	\$170,780,189	\$176,407,803
Total Tax Levy Inc./Dec.		2.27%	4.31%	2.97%	3.12%	3.72%	3.30%
Tax Cap Levy Limit	\$ -	\$ 149,629,080	\$ 154,449,885	\$ 158,702,637	\$ 163,473,405	\$ 169,547,574	\$ 174,837,794
(Under)/Over Limit		\$ (967,017)	\$ 623,457	\$ 971,408	\$ 1,184,175	\$ 1,232,615	\$ 1,570,009
Ending Total Fund Balance	\$ 22,240,470	\$ 21,605,585	\$20,069,154	\$19,269,154	\$18,469,154	\$17,669,154	\$16,869,154
Ending Undesignated Fund Balance %	3.59%	3.49%	2.87%	2.28%	1.72%	1.18%	

Model Two Overview - *not a proposed budget*

Categories	2018-19 Actual	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
Total Enrollment	4,726	4,751	4,653	4,586	4,511	4,456	4,456
Elementary Sections	106	103	101	100	99	97	97
Total Revenues <i>(Other than Real Property Taxes and Including Surplus)</i>	\$ 14,086,514	\$ 12,526,180	\$ 12,857,004	\$ 12,616,265	\$ 12,769,187	\$ 12,012,908	\$ 12,179,790
Total Expenses							
Total Salaries	\$ 86,905,155	\$ 89,197,434	\$ 91,900,225	\$ 94,595,603	\$ 97,454,419	\$ 100,298,229	\$ 103,460,225
Total Employee Benefits <i>(Other than Health Insurance)</i>	\$ 18,981,187	\$ 18,390,645	\$ 20,116,518	\$ 21,665,564	\$ 23,414,937	\$ 25,369,554	\$ 27,538,495
Total Health Insurance	\$ 15,560,671	\$ 17,327,734	\$ 18,280,760	\$ 19,286,202	\$ 20,346,943	\$ 21,466,025	\$ 22,646,656
Total Debt Service	\$ 10,027,015	\$ 10,015,481	\$ 10,406,533	\$ 10,681,187	\$ 10,694,212	\$ 10,696,187	\$ 10,709,212
Total Capital Expenditures including vehicles	\$ 3,952,097	\$ 2,954,175	\$ 3,605,431	\$ 2,905,431	\$ 2,905,431	\$ 2,905,431	\$ 2,905,431
Total Contractual and Other	\$ 18,979,619	\$ 21,777,660	\$ 22,870,878	\$ 23,559,614	\$ 24,324,515	\$ 25,118,029	\$ 25,941,429
Tax Certioraris	\$ 306,205	\$ 975,000	\$ 750,000	\$ 600,000	\$ 450,000	\$ 450,000	\$ 450,000
Surpluses	\$ -	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
Grand Total Expenses <i>(funded thru Operations)</i>	\$ 154,711,949	\$ 160,338,129	\$ 167,630,345	\$ 172,993,601	\$ 179,290,457	\$ 186,003,455	\$ 193,351,448
Total Expense Inc./Dec.		3.64%	4.54%	3.19%	3.63%	3.74%	3.94%
Total Tax Levy	\$ 145,362,640	\$ 148,662,063	\$155,073,342	\$160,677,336	\$166,821,270	\$174,290,547	\$181,471,658
Total Tax Levy Inc./Dec.		2.27%	4.31%	3.61%	3.82%	4.48%	4.12%
Tax Cap Levy Limit	\$ -	\$ 149,629,080	\$ 154,449,885	\$ 158,700,845	\$ 164,499,030	\$ 171,765,190	\$ 178,431,922
(Under)/Over Limit		\$ (967,017)	\$ 623,457	\$ 1,976,489	\$ 2,322,239	\$ 2,525,356	\$ 3,039,735
Ending Total Fund Balance	\$ 22,240,470	\$ 21,605,585	\$20,069,154	\$19,269,154	\$18,469,154	\$17,669,154	\$16,869,154
Ending Undesignated Fund Balance %	3.86%	3.49%	2.85%	2.25%	1.68%	1.15%	

Model Three Overview - *not a proposed budget*

Categories	2018-19 Actual	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected
Total Enrollment	4,726	4,751	4,653	4,586	4,511	4,456	4,456
Elementary Sections	106	103	101	100	99	97	97
Total Revenues <i>(Other than Real Property Taxes and Including Surplus)</i>	\$ 14,086,514	\$ 12,526,180	\$ 12,857,004	\$ 12,616,265	\$ 12,769,187	\$ 12,012,908	\$ 12,179,790
Total Expenses							
Total Salaries	\$ 86,905,155	\$ 89,197,434	\$ 91,900,225	\$ 94,595,603	\$ 97,454,419	\$ 100,298,229	\$ 103,460,225
Total Employee Benefits <i>(Other than Health Insurance)</i>	\$ 18,981,187	\$ 18,390,645	\$ 20,116,518	\$ 19,658,983	\$ 19,279,960	\$ 18,956,931	\$ 18,678,493
Total Health Insurance	\$ 15,560,671	\$ 17,327,734	\$ 18,280,760	\$ 19,286,202	\$ 20,346,943	\$ 21,466,025	\$ 22,646,656
Total Debt Service	\$ 10,027,015	\$ 10,015,481	\$ 10,406,533	\$ 10,681,187	\$ 10,694,212	\$ 10,696,187	\$ 10,709,212
Total Capital Expenditures including vehicles	\$ 3,952,097	\$ 2,954,175	\$ 3,605,431	\$ 2,905,431	\$ 2,905,431	\$ 2,905,431	\$ 2,905,431
Total Contractual and Other	\$ 18,979,619	\$ 21,777,660	\$ 22,870,878	\$ 23,559,614	\$ 24,324,515	\$ 25,118,029	\$ 25,941,429
Tax Certioraris	\$ 306,205	\$ 975,000	\$ 750,000	\$ 600,000	\$ 450,000	\$ 450,000	\$ 450,000
Surpluses	\$ -	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)	\$ (300,000)
Grand Total Expenses <i>(funded thru Operations)</i>	\$ 154,711,949	\$ 160,338,129	\$ 167,630,345	\$ 170,987,020	\$ 175,155,480	\$ 179,590,832	\$ 184,491,446
Total Expense Inc./Dec.		3.64%	4.54%	2.00%	2.43%	2.53%	2.72%
Total Tax Levy	\$ 145,362,640	\$ 148,662,063	\$155,073,342	\$158,670,755	\$162,699,405	\$167,905,068	\$172,653,869
Total Tax Levy Inc./Dec.		2.27%	4.31%	2.32%	2.54%	3.20%	2.83%
Tax Cap Levy Limit	\$ -	\$ 149,629,080	\$ 154,449,885	\$ 158,704,428	\$ 162,447,353	\$ 167,540,223	\$ 171,893,625
(Under)/Over Limit		\$ (967,017)	\$ 623,457	\$ (33,673)	\$ 252,052	\$ 364,845	\$ 760,244
Ending Total Fund Balance	\$ 22,240,470	\$ 21,605,585	\$20,069,154	\$19,269,154	\$18,469,154	\$17,669,153	\$16,869,154
Ending Undesignated Fund Balance %	3.86%	3.49%	2.88%	2.30%	1.74%	1.21%	

Major Vulnerabilities

TYPE	VOLATILITY ASSUMPTION	CAN THIS BE CONTROLLED OR MANAGED?
Consumer Price Index (Tax Cap Calc. only)	Any change in CPI will impact the "Allowable Tax Cap" as this is one of the three major factors within the Tax Cap calculation. Employee group contracts do not necessarily follow CPI, so actual costs will differ from CPI each year. The current year CPI is 1.74% through October. There is a limit of 2.00% in any calculation due to a cap in the formula. CPI, just three years ago, was 0.012%, thereby limiting the Tax Cap calculation significantly. A 1.0% change equals to approximately \$1.6MM.	NO
Tax Base Growth Factor (Tax Cap Calc. only)	Used in tax cap levy limit calculation. All models assume 1.04% (the average of the past 7 years) - There is no limit on this factor, it is based on growth in assessed values that are limited to new building lots and square footage additions. A 1.0% change equals to approxiamtely \$1.6MM.	NO
Enrollment	2020-21 through 2024-25 uses most recent enrollment information.	NO
Tax Certioraris	Claims will continue have a financial impact on future years. Based on current projections with limited historical data, reserves are adequately funded.	YES/NO

Major Vulnerabilities Con't

Anticipated Annual Surplus	Assumed \$1.1M each year. Actual results may vary.	YES
Health Insurance	Claims experience which comes in lower than budgeted provides additional surplus, higher than budgeted provides less surplus.	YES/NO
TRS / ERS	District share of contributions to employee pensions as mandated by New York State. An increase or decrease in rate will have a significant impact on the budget plan. A 1.0% change in TRS rate changes the budget by approximately \$700M. Over the past 10 years, the TRS rate has ranged from 6.2% to 17.5% (2019-20 rate is 8.86% and 2020-21 rate range is 9.25% - 10.25%. A 1.0% change in ERS rate changes the budget by approximately \$190M. Over the past 10 years the ERS rate has ranged from 7.2% to 20.1% (2019-20 rate is 14.46% and 2020-21 is est. at 14.30%. All models use a TRS rate 10.25% for 2020-21. Model #1 is flat for 2021-22 thru 2024-25. Model #2 assumes +10% and Model #3 (10%)	NO

2020-21 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting – December 16th	2019-20 Year End Projections, 2020-21 Budget Development and Long-Term Budget Projections
Regular Board Meeting - January 13 th	Presentation of Staffing Recommendations
Regular Board Meeting - January 27 th	Further Discussion and Affirmation of Staffing Recommendations
Budget Session #1 - February 3 rd	2020-21 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits and Security
Budget Session #2 - February 10 th	2020-21 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Athletics and Technology
Budget Session #3 - March 9 th	2020-21 Budget Plan Update and Full Budget Presentation
Regular Board Meeting - March 23 rd	Budget Forum & Review
Regular Board Meeting - March 30 th	If required, to further discuss proposed budget
Regular Board Meeting - April 20 th	Board of Education Adopts Budget

Budget Vote Date - May 19th