

Scarsdale Public Schools



2022-23 School Budget Budget Session #3

March 21, 2022

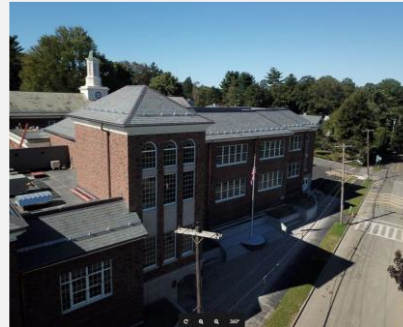
Presentation Focus

- 1. Budget Development Process**
- 2. Budget Accomplishments**
- 3. 2022-23 Proposed Budget Plan**
 - a. 2021-22 Projected Fund Balance**
 - b. 2022-23 Proposed Budget Overview**
 - c. 2022-23 Proposed Expense Budget**
 - d. 2022-23 Proposed Revenue Budget**
 - e. 2022-23 Proposed Tax Levy**
- 4. Budget Discussion Timeline**
- 5. Questions & Feedback**
- 6. Appendix**

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.



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
- Impact on Student Education Outcomes & Achievement
- Alignment with Mandates and Best Practice
- Alignment with Strategic Planning and Education Priorities
- Staffing efficiency; and
- Financial Impact

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 best practice; and
- Historical spending norms and purchasing efficiencies.

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

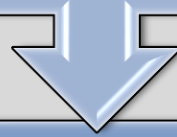
Unified System of District-Wide Goal Setting

Using Technology to Transform Teaching, Learning & Assessment

**STRATEGIC
PLAN**

Sequence of the Budget Process

Budget Deliberation and Development – *Administration*



Budget Discussions – *Board of Education & Administration*



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



Final Budget & Vote

Budget Discussions

Budget Focused Forums *November 17th & March 21st*

Administration
Board of
Education
Community*

Dates	Focus
Special Board Meeting – November 17 th	Community input on 2022-23 Budget Priorities
Regular Board Meeting – January 10 th	2022-23 Budget Development and Staffing Recommendations
Budget Session #1 - February 14 th	2021-22 Year End Projections, 2022-23 Draft Budget Plan, Budget Drivers, Debt Service, Transportation, Employee Benefits and Athletics
Budget Session #2 – March 7 th	2022-23 Draft Budget Plan Update, Department Budget Presentations including Instruction, Special Education, Safety, Security and Emergency Management, Technology and Facilities
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Regular Board Meeting - March 28 th	Budget Forum & Review
Regular Board Meeting - April 4 th	Board of Education Adopts Budget

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

Budget Accomplishments

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 introduce a research based and exemplary elementary math program.
- ☐ 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, including continuation of the 1:1 device program at the Elementary Schools and the Middle School, as well as the expansion of the 1:1 device program at the High School. It also funds software and online services that support teaching and learning at all levels.

What Does This Budget Accomplish?

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

- ☐ Provides a coding experience for all 6th grade students.
- ☐ Expands the implementation of the Next Generation Standards and the scaling of successful instructional models.
- ☐ Supports the researching, exploring and creating of new garden models, biomechanical innovations and sustainability projects through collaboration across community and schools.
- ☐ Continues flexible and needs-based partnerships with educational institutions, trainers, and expert organizations to provide exemplary professional learning for educators.
- ☐ Supports all areas of the arts through visiting artists (virtual and in person) to share expertise and inspire students.
- ☐ Continues and expands support for Special Education programs, including the next phase of the new 8:1:2 program and establishes an emotional disabilities program in the Middle School.

What Does This Budget Accomplish?

Supports the continued study and development of DEI Initiatives

- ☐ Enables meaningful and flexible engagement of expert consultants in DEI K-12
Provides additional curriculum resources that promote multiple perspectives and diverse representations

Elevates District focus on the social emotional support of students

- ☐ Expands mental health counseling capacity and outreach potential at the secondary level
- ☐ Provides intensive emotional disability services to the Middle School (Scarsdale Support Program)

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

What Does This Budget Accomplish?

Improves Wireless Connectivity and Communication Systems

- ☐ District-wide analysis of wireless coverage to identify "dead spots".
- ☐ Targeted Wi-Fi improvements for indoor and outdoor spaces, including Butler and Dean Fields.

Improves and upgrades facilities with a focus on:

- ☐ Building infra-structure

Staffing Recommendations – Proposed Budget

Instructional	Student Support	Operational
Elem. Math Teacher	MS Psychologist (SSP)	Other Clerks (part-time to full-time)
Elem/MS Life Skills Teacher	MS Social Worker	
MS Computer Science Teacher	HS Psychologist	
MS Special Education Teacher SSP	HS Social Worker	
	HS Psychologist - Clerical Support	

2022-23 Proposed Budget Plan

Projected Fund Balance - Year End 2021-22

Ending Fund Balance 6/30/21	\$25,536,424
Plus: Year End Revenues	<u>\$164,727,183</u>
Minus: Year End Expenditures	<u>(\$166,686,349)</u>
Actual Ending Fund Balance 6/30/22	<u>\$23,577,258</u>
To Be Allocated as Follows:	
Tax Certiorari Reserve	\$4,555,048
Self-Insured Health Insurance Reserve	\$5,174,315
Debt Service Reserve	\$150,683
NYS Employees' Retirement Reserves	\$4,657,097
Reserve for Encumbrances	\$1,795,886
Unassigned Fund Balance *	<u>\$5,319,229</u>
Assigned Fund Balance for 2022-23	<u>\$1,925,000</u>
Actual Ending Fund Balance 6/30/22	<u>\$23,577,258</u>

* 3.07% of 2022-23 Draft Budget. May retain up to 4.0% of the subsequent year's budget. Max. of 2022-23 Projected Budget = \$6,931,656

2022-23 PROPOSED BUDGET PLAN - *MARCH 21, 2022*

	2021-22 Approved Budget	2022-23 Proposed Budget	Budget to Budget Difference	% Difference
Total Expenditures	166,862,755	173,291,393	6,428,638	3.85%
Other Revenues <i>% of Total Budget</i>	9,661,605 <i>5.79%</i>	11,120,501 <i>6.42%</i>	1,458,896	15.10%
Transfer From Reserves	601,751	548,448	(53,303)	-8.86%
Assigned Fund Balance	2,225,000	1,925,000	(300,000)	-13.48%
Total Tax Levy <i>% of Total Budget</i>	154,374,399 <i>92.52%</i>	159,697,444 <i>92.16%</i>	5,323,045	3.45%

2022-23 Proposed Budget Overview

March 21, 2022

2022-23 Draft Budget:*	\$	173,291,393
Budget to Budget Increase:		3.85%
Projected Increase in Tax Levy:		3.45%
Projected Tax Levy Limit:		3.50%
Amount <u>Below</u> the Projected Limit:	\$	(74,842)
Projected Tax Rate Increase:		
<div>The equalization rate, as determined by NYS, has increased slightly for the Town of Scarsdale in comparison to the Town of Mamaroneck thus increasing Mamaroneck's share of the total tax levy.</div>	Town of Scarsdale	2.43%
	Town of Mamaroneck	3.68%

2022-23 Proposed Expense Budget

Expenses

2020-21 Actual	2021-22 Budget	Projected 2021-22 Actual	Proposed Budget 2022-23
\$162,909,126	\$166,862,755	\$166,686,349	\$173,291,393

Budget to Budget Increase: \$6,428,638 or 3.85%

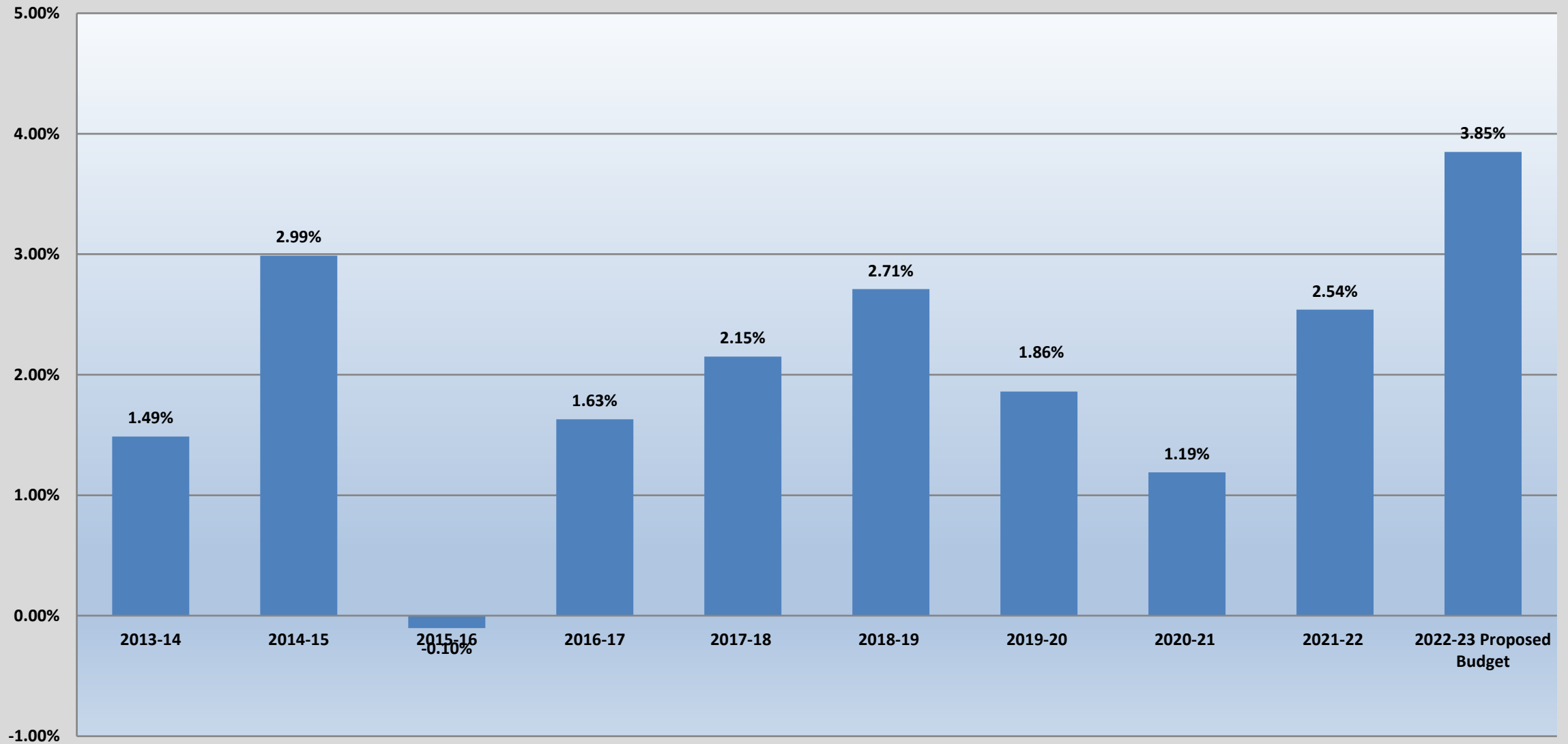
Proposed Budget to Projected Expense Increase: \$6,605,044 or 3.96%

Expense Area	Description	Budget +/-
Salaries	Includes all estimated salary increases, teacher retirements and all instructional and non-instructional staffing additions and adjustments.	\$4.389MM
Employee Benefits	Pension systems (TRS and ERS) increase \$567M, FICA \$224M and Health related benefits \$264M .	\$1.163M
Special Education	Includes post-pandemic costs for behavior support and other related services including contracted social work services. Increased number of residential placements and students needing intensive supports has risen.	\$636M
Technology	WiFi improvements and expansion	\$252M
Plant Operations	Increased energy costs \$300M , Decrease in security equipment (\$150M), other Misc. \$52M	\$202M
Miscellaneous		\$87M
Covid-19/Inflation Contingency	Includes funding for additional instructional staff, tutoring expenses or other pandemic related expenses. May also be utilized to offset unexpected inflation related deficits. Budget =\$500M	(\$300M)
	TOTAL	\$6.429MM

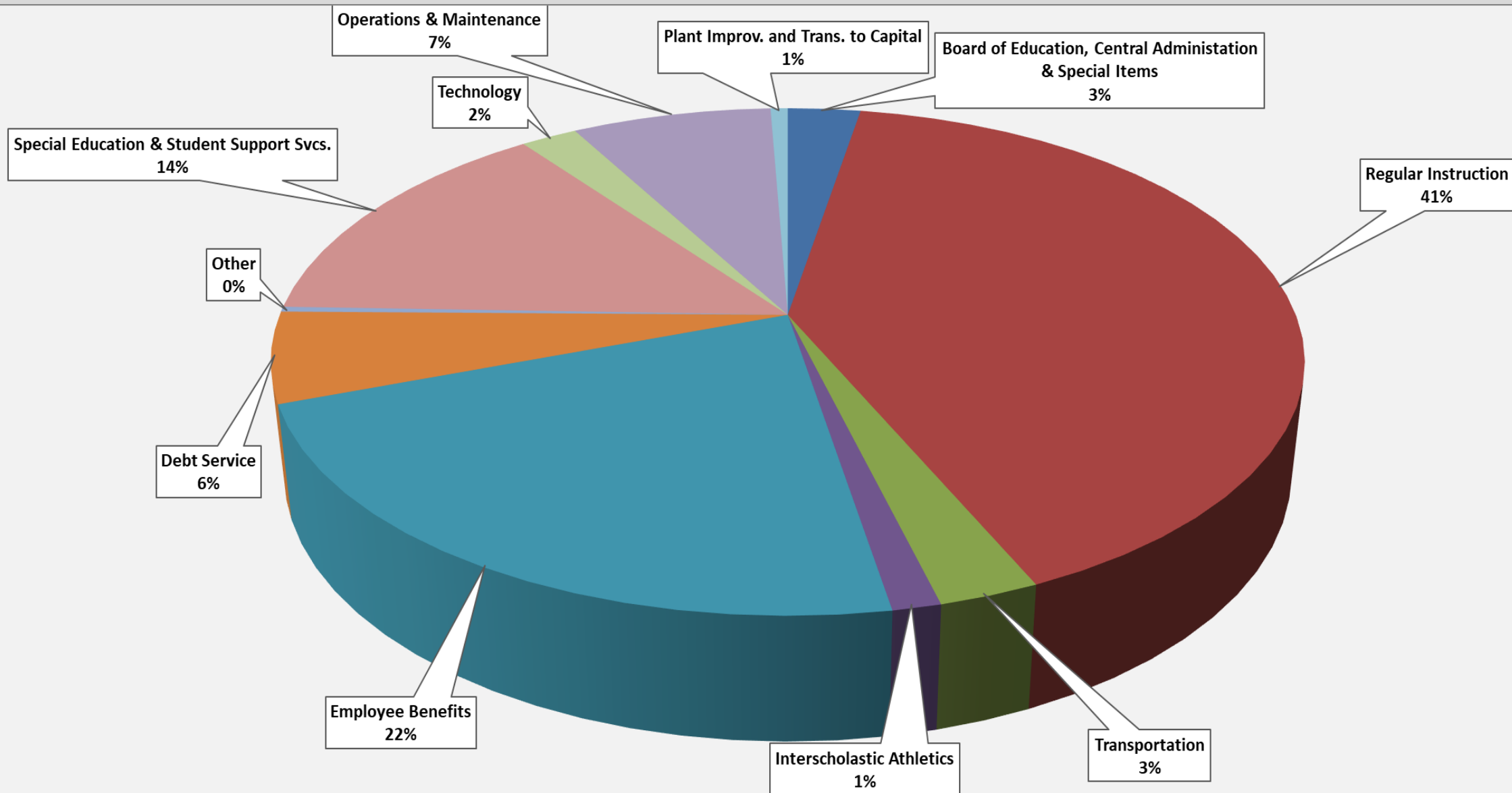
Expense Summary

Category	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Proposed Budget	\$ Increase/ Decrease	% Increase/ Decrease
Board of Education, Central Administration & Special Items (Net of Tax Cert's)	4,023,989	4,268,498	4,693,036	4,607,352	(85,684)	-1.83%
Operations & Maintenance	10,152,560	12,021,137	12,694,671	12,919,235	224,564	1.77%
Plant & Capital Improvements	2,534,209	1,501,751	931,305	831,305	(\$100,000)	-10.74%
Regular Education	69,549,883	71,925,398	73,325,651	76,993,788	3,668,137	5.00%
Technology	3,292,837	3,214,703	3,295,298	3,654,483	\$359,185	10.90%
Special Education	15,441,488	16,002,168	17,614,343	18,135,618	521,275	2.96%
Transportation	3,878,387	3,753,869	4,177,649	4,497,949	\$320,300	7.67%
Interscholastic Athletics	1,845,144	1,855,117	2,179,199	2,234,663	55,464	2.55%
Employee Benefits	34,030,516	36,816,044	36,564,484	38,354,974	\$1,790,490	4.90%
Debt Service	9,996,296	9,711,926	9,928,894	9,996,511	67,617	0.68%
Other	298,706	908,518	906,819	965,516	\$58,697	6.47%
Tax Certioraris	509,897	936,058	375,000	100,000	(275,000)	-73.33%
TOTAL		\$162,915,187	\$166,686,349	\$173,291,393	\$6,605,044	3.96%

Budget History



Key Component Summary



2022-23 Proposed Revenue Budget

Revenues

2020-21 Actual	2021-22 Budget	Projected 2021-22 Actual	Proposed Budget 2022-23
\$163,536,873	\$166,862,755	\$167,020,336	\$173,291,393
Budget to Budget Increase: \$6,428,638 or 3.85% Proposed Budget Revenues to Projected Revenues Increase: \$6,271,057 or 3.75%			

Highlights

- State Aid budget removes the previously projected “Pandemic Deficit Reduction” of \$920,488.
- Interest Earnings projected to increase to normal levels compared to 2021-22 actuals.
- County sales tax revenue projected to increase based and 2021-22 projected actuals.

Revenue Area	Description	Budget +/-
State Aid	Pandemic Deficit Reduction removed	\$970,896
County Sales Tax	School share of County sales tax revenues – Continued growth projected	\$284,750
Other Revenues	BOCES refund and PILOT tax revenues projected to increase	\$203,250
Assigned Fund Balance	Based on proj. 2021-22 FYE fund balance, Covid-19 strategy and reserve recommendations.	(\$300,000)
Transfers from Reserves	A reduction in the amount available from the Debt Service Reserve to offset the budget expense associated with Heathcote office renovations + ERS reserve.	(\$53,303)
Property Taxes	Increase required to fully fund the 2022-23 draft budget	\$5,323,045

Revenue Summary

CATEGORY	2019-20 Actual	2020-21 Actual	2021-22 Projected	2022-23 Proposed Budget	\$ Increase/ Decrease	% Increase/ Decrease
State Aid	\$ 6,980,736	\$ 6,980,937	\$ 7,043,819	\$ 7,270,975	\$ 227,156	3.22%
Health Services		\$ 163,931	\$ 163,931	\$ 169,000	\$5,069	3.09%
Interest Earnings	\$ 1,112,249	\$ 123,526	\$ 55,000	\$ 292,000	\$237,000	430.91%
Building Use Fees	\$ 38,295	\$ -	\$ 15,000	\$ 116,000	\$101,000	673.33%
Miscellaneous	\$ 1,078,418	\$ 1,544,184	\$ 1,216,881	\$ 1,437,776	\$220,895	18.15%
County Sales Tax	\$ 1,386,435	\$ 1,685,344	\$ 1,790,000	\$ 1,834,750	\$44,750	2.50%
Transfers from Reserves	\$ 386,974	\$ 160,633	\$ 68,183	\$ 548,448	\$480,265	704.38%
TAX LEVY/STAR	\$ 148,838,352	\$ 151,128,318	\$ 154,374,399	\$ 159,697,444	\$5,323,045	3.45%
GRAND TOTAL REVENUES	\$ 159,821,459	\$ 161,786,873	\$ 164,727,213	\$ 171,366,393	\$6,639,180	4.03%
Assigned Fund Balance	\$1,100,000	\$1,750,000	\$2,225,000	\$1,925,000	(\$300,000)	-13.48%

2022-23
Proposed Tax Levy

Tax Levy Calculation

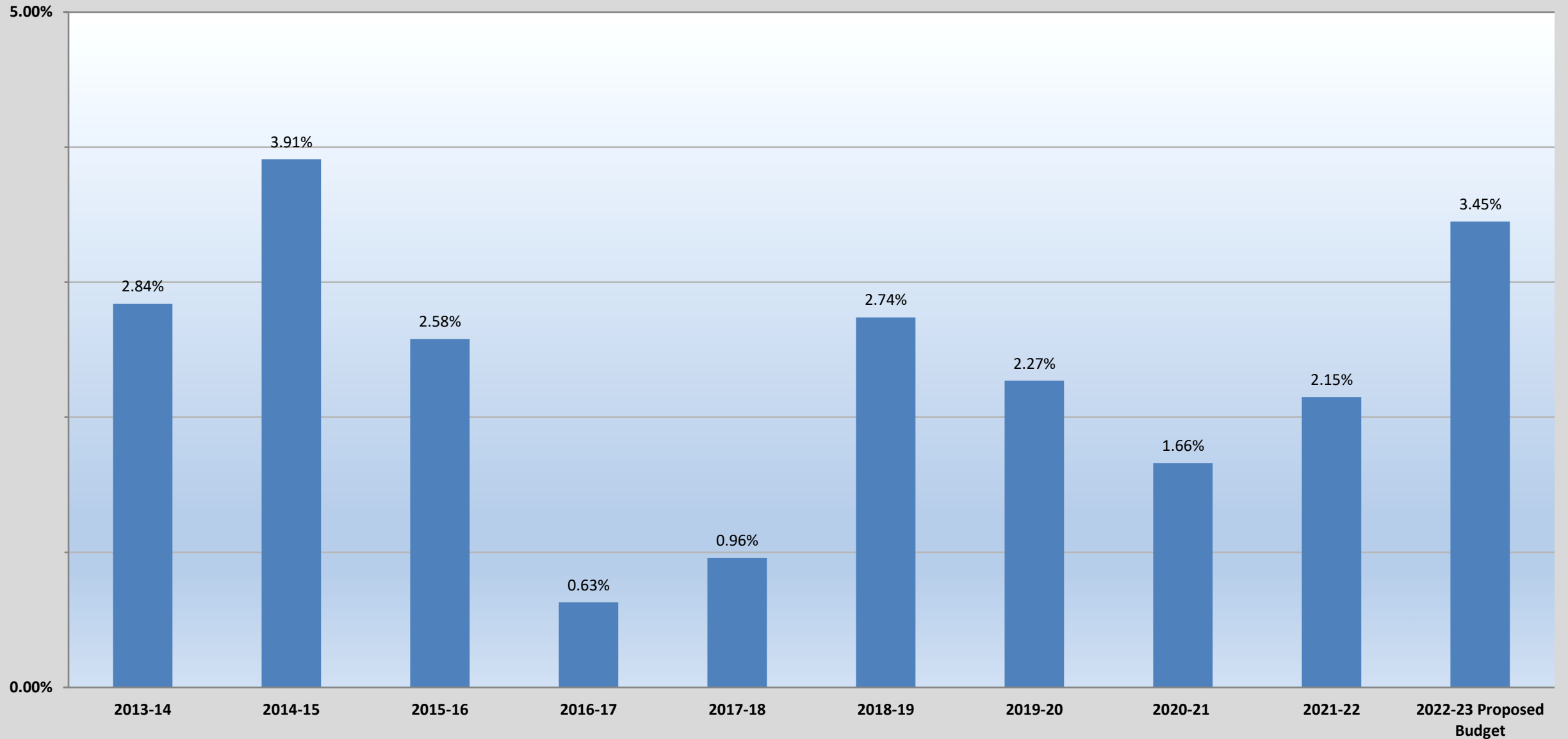
2022-23 PROPOSED BUDGET	\$173,291,393
Minus Other Revenues	\$11,120,501
Minus Transfer from Reserves	\$548,448
Minus Assigned Fund Balance	\$1,925,000
TOTAL PROPOSED TAX LEVY	\$159,697,444

	2021-22	2022-23	\$ Diff.	% Diff.
TAX LEVY	\$154,374,399	\$159,697,444	\$5,323,045	3.45%

Projected Tax Rate Increase

Scarsdale	2.43%
Mamaroneck	3.68%

Tax Levy History



Budget Discussion Timeline

2022-23 Budget Discussion Timeline

Dates	Focus
Special Board Meeting – November 17 th	Community input on 2022-23 Budget Priorities
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Budget Vote Date - May 17th

Questions & Feedback

Appendix

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
- Energy Consumption – LED lighting and new boilers

School Budget Development – *Covid-19*

Strategy: The District's Draft Budget includes \$500,000 in budgetary appropriations funded by assigned fund balance (no tax impact*) as follows:

- *Tutoring Costs. Total **\$150,000***
- *Instructional. Total: **\$220,000***
- *Funding for other unanticipated non-recurring costs associated with Covid-19 including, but not limited to custodial OT and PPE expenses. Total: **\$130,000***

*Although this item does not impact the tax levy it does impact the overall budget increase by 0.30%