

Scarsdale Public Schools



2023-24 School Budget Budget Session #2

March 6, 2023

Presentation Focus

Introduction

Means to an End; Mission and Purpose

Draft Budget Updates

Updated Draft Budget #2

Budget Components

Curriculum, Instruction, & Assessment;
Special Education; Technology; Facilities

Auditorium Project Update

Revised Recommendation

Additional Considerations for Reductions

Draft budget #3

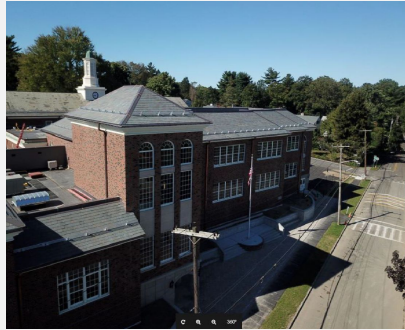
Next Steps in the Process

Budget Timeline, Questions & Feedback

Budget Development Process

Our School Budget: A Means to an End

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.



Our Mission and Purpose

The Scarsdale Public Schools seek to sponsor each student's full development, enabling our youth to be effective and independent contributors in a democratic society and an interdependent world.

- ❑ World Class Education
- ❑ Well Prepared
- ❑ Opportunities to Flourish
- ❑ The Whole Child



School District Organization



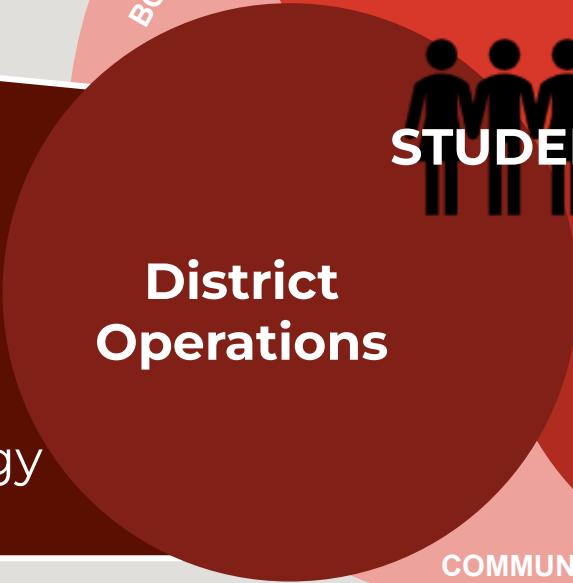
Appropriate class sizes
Rich, enriching offerings
Co- and extra-curriculars
Coherence and consistency

Professional development (STI++)

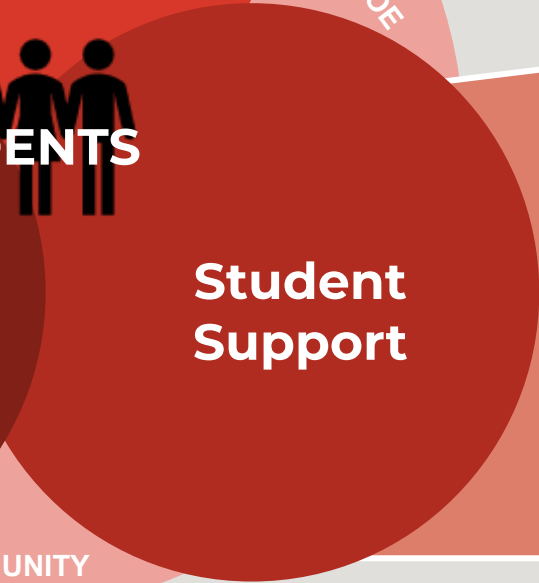
Curriculum & Instruction



STUDENTS



**District
Operations**



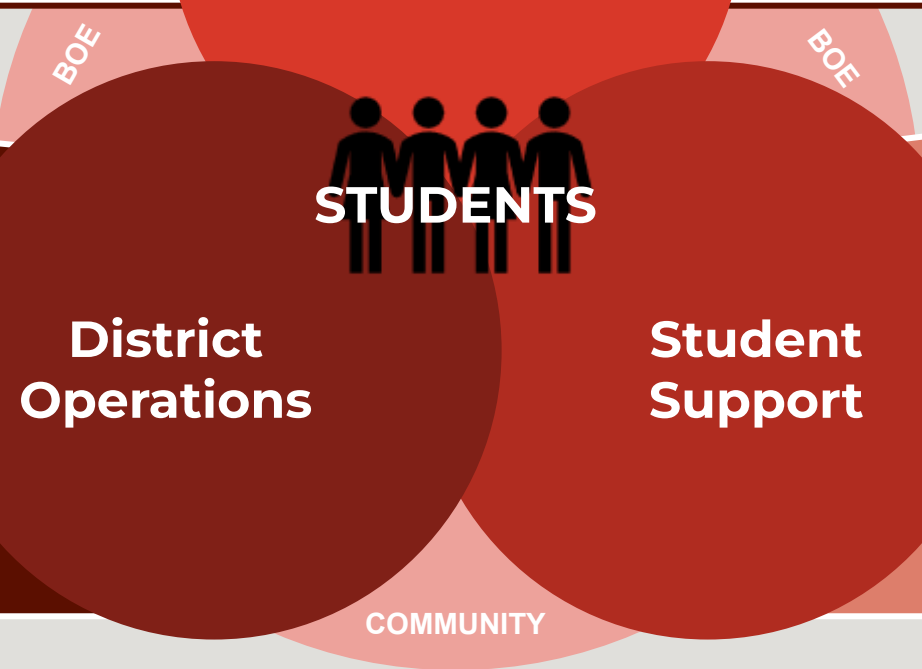
**Student
Support**



**Technology &
Innovation
SSEM
Facilities**



**Special
Education &
Student
Services**



COMMUNITY



Scarsdale Public Schools www.scarsdaleschools.org

The Scarsdale Public Schools seek to sponsor each student's full development, enabling our youth to be effective and independent contributors in a democratic society and an interdependent world.

Priorities for 2022-23 - A Transition Year



CONNECTING

The Dots
Each Other

How our individual goals support the larger mission



Our

WIDE

Wellbeing Inclusion
Diversity Equity

**Wellbeing- Mental Health
Inclusion, Belonging**



COMMUNITY

**Relationships and
Partnerships; Flourishing**



Scarsdale Public Schools www.scarsdaleschools.org

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Strategic Plan - Ongoing Work

Next Generation Standards
Reading/Writing Units
Multiple Perspectives
Cross disciplinary integration
Wellness, Sustainability
Global Competencies/
Opportunities
Critical & creative thinking
Collaborative problem Solving



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.

Guiding Principles for Budgetary Staffing Decisions



Educational Efficacy A measurable positive impact on the educational lives of students.



Student Educational Outcomes and Achievement

- Commitment to teaching and learning initiatives that **Connect our WIDE Community** and advance the elements of the **Strategic Plan** goals.



Mandates and Best Practices Thoughtful and contextual observance of internal and external mandates, and promotion of goal-aligned best practices. Examples include:

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



Strategic Planning & Educational Priorities



Staffing Efficiencies and Financial Impact

Budget Discussions

Budget Focused Forums *November 17th & March 27th*

Dates	Focus
Special Board Meeting – November 17 th	Community input on 2023-24 Budget Priorities
Regular Board Meeting – January 9 th	2023-24 Budget Development and Staffing Recommendations
Budget Session #1 - February 13 th	2022-23 Year End Projections, 2023-24 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits, Athletics and Affirmation of Staffing Recommendations
Budget Session #2 - March 6 th	2023-24 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Security and Technology
Budget Session #3 - March 20 th	2023-24 Budget Plan Update and Full Budget Presentation
Regular Board Meeting - March 27 th	Budget Forum & Review
Regular Board Meeting - April 17 th	Board of Education Adopts Budget

Administration
Board of Education
Community*

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

2023-24 Updated Draft Budget Plan

Projected Fund Balance - Current Year End

Ending Fund Balance 6/30/22	\$24,794,657
Plus: Projected Year End Revenues	172,514,468
Minus: Projected Year End Expenditures	(175,593,093)
Projected Ending Fund Balance 6/30/23	<u>\$21,716,032</u>
To Be Allocated as Follows:	
Tax Certiorari Reserve	\$4,248,951
Self-Insured Health Insurance Reserve	\$4,226,058
Debt Service Reserve	\$217,011
NYS Employees' Retirement Reserves	\$4,708,028
Reserve for Encumbrances	\$500,000
Unassigned Fund Balance *	<u>\$6,715,984</u>
Assigned Fund Balance for 2023-24	<u>\$1,100,000</u>
Actual Ending Fund Balance 6/30/23	<u>\$21,716,032</u>

* 3.67% of 2023-24 Draft Budget #2. May retain up to 4.0% of the subsequent year's budget. Max. of 2023-24 Budget Draft #2 = \$7,323,158

2023-24 BUDGET DRAFT #2 OVERVIEW

MARCH 6, 2023

2023-24 Budget Draft #2*:	\$183,078,957
Budget to Budget Increase:	5.65%
Projected Increase in Tax Levy:	3.14%
Projected Tax Levy Limit:	2.89%
Amount <u>Above</u> the Tax Levy Limit:	\$712,851
Projected Tax Rate Increase:	
Town of Scarsdale:	tbd
Town of Mamaroneck:	tbd

***IMPORTANT:** Please note that this is a Preliminary Draft Budget Plan for 2023-24. Budget Draft #2 includes the considerations for reduction and use of reserves as presented in Budget Session #1, miscellaneous other adjustments (-\$112 thousand), and the High School Auditorium renovation project. Please note that this is a draft budget plan for 2023-24 and that it may change due to updated information and/or continued deliberations.

2023-24 DRAFT #2 BUDGET PLAN

	2022-23 Approved Budget	2023-24 Draft #2 Budget	Budget to Budget Difference	% Difference
Total Expenditures	173,291,393	183,081,957	9,790,564	5.65%
Other Revenues <i>% of Total Budget</i>	11,120,501 6.42%	12,385,521 6.77%	1,265,020	11.38%
Transfer From Reserves	548,448	4,883,667	4,335,219	790.45%
Assigned Fund Balance	1,925,000	1,100,000	(825,000)	-42.86%
Total Tax Levy <i>% of Total Budget</i>	159,697,444 92.16%	164,712,769 89.97%	5,015,325	3.14%

Threshold for Budget Approval

A proposed budget requiring a total tax levy at or below the calculated maximum allowable levy requires a simple majority (50% + 1 voter approval).

A proposed budget requiring a total tax levy above the calculated maximum allowable levy requires a supermajority (60% voter approval) and requires a statement on ballot indicating the required tax levy before exclusions exceeds the Tax Levy Limit.

Budget Vote

If the school budget fails on the first attempt the District may submit a second budget to voters. If the second vote fails to pass the school board will be required to adopt a contingency budget. A contingency budget requires the following:

- ❑ The tax levy may be no greater than the levy of the prior year; and
- ❑ The administrative component of a contingent budget may not comprise a greater percentage of the contingency budget, exclusive of the capital component, than that percentage which the administrative component had comprised in the prior year's budget; and
- ❑ Any equipment purchases would be limited to those supporting the health and safety of students; and
- ❑ Facility use fees would be charged to all outside groups.

Curriculum, Instruction, and Assessment

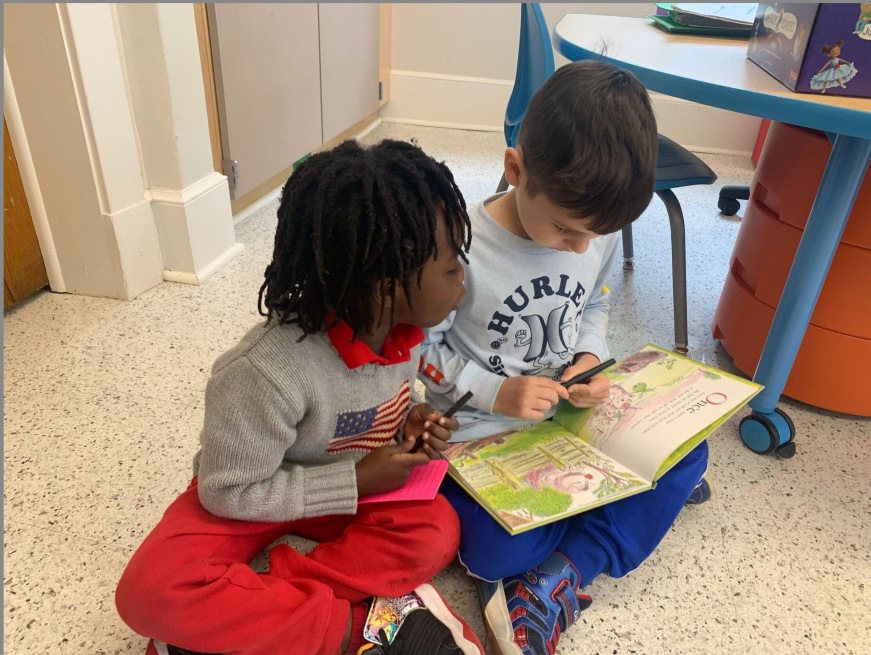
Guiding Principles

Students are at the Center

It is Important to Connect **Knowing** and **Doing**

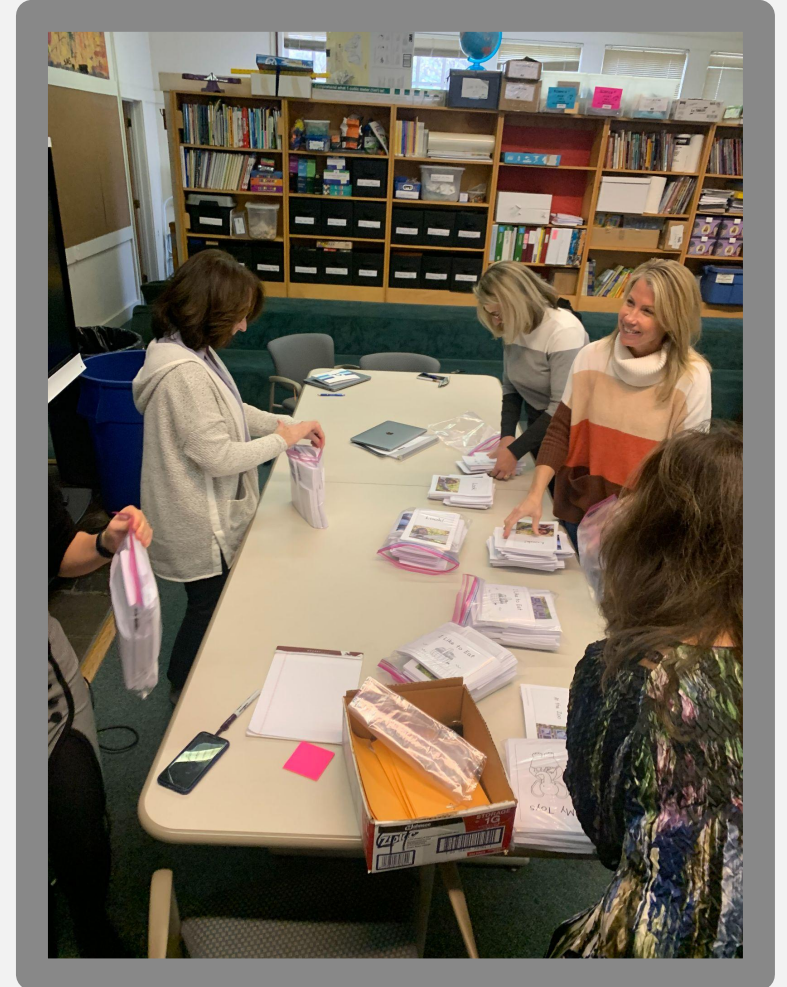
Creation and Cohesion Require Collaboration

Multiple Perspectives and Authentic Experiences Enhance Learning



Program Improvement

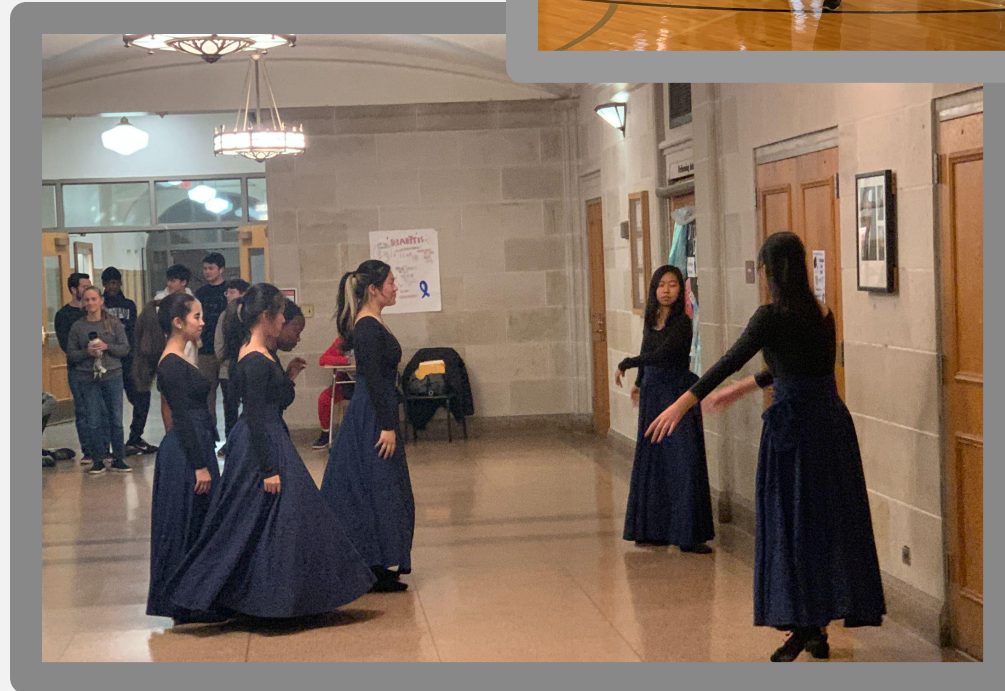
- ❑ Building, Editing, Integrating, and Revising Curriculum
- ❑ Prioritized Around Strategic Plan Goals: Reinvigorated in areas
- ❑ Collaboration, Creation, Innovation, Autonomy, and “Adaptation over Adoption”
- ❑ Standards, Articulation, and Benchmarks



Arts and Aesthetic Education

The investment in arts and aesthetic education addresses the District's strategic goals. Included in this budget are funds for:

- ❑ Alvin Ailey programs in the schools
- ❑ Relationships with external art institutions
- ❑ Visiting artists and associated programs

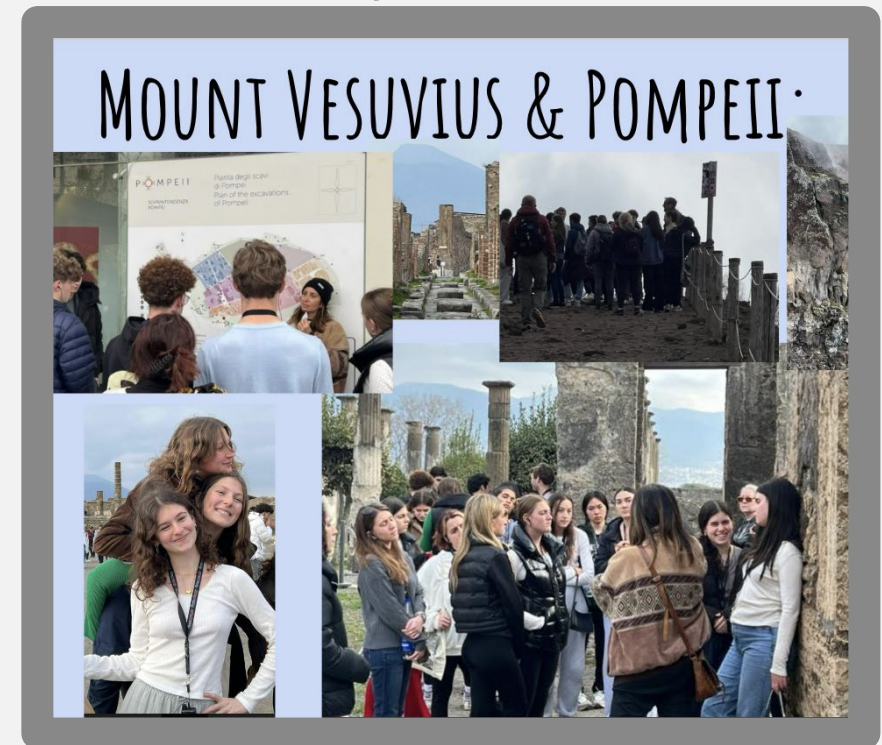


Interdependence Institute

Developing and Refining Global Connections

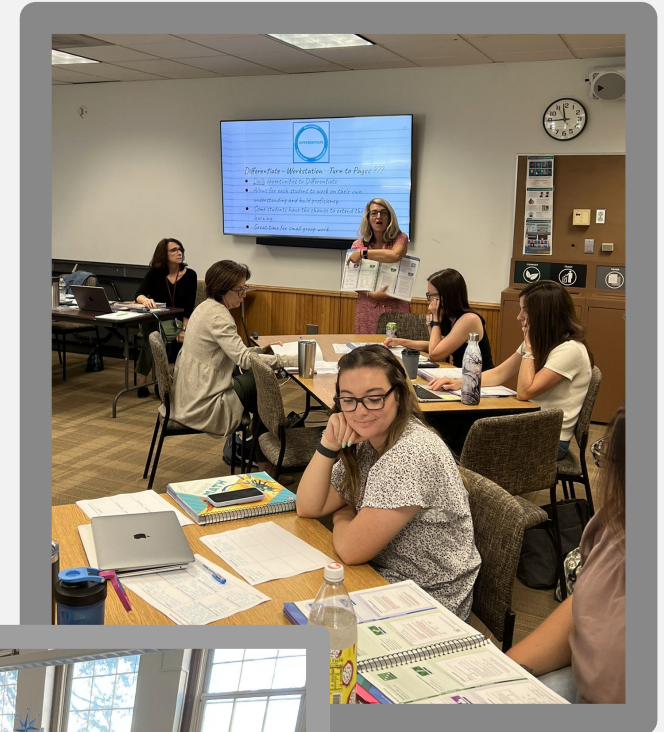
Deepening connections to the Global Learning Alliance

Scale technologies that support meaningful connections between our students and international peers



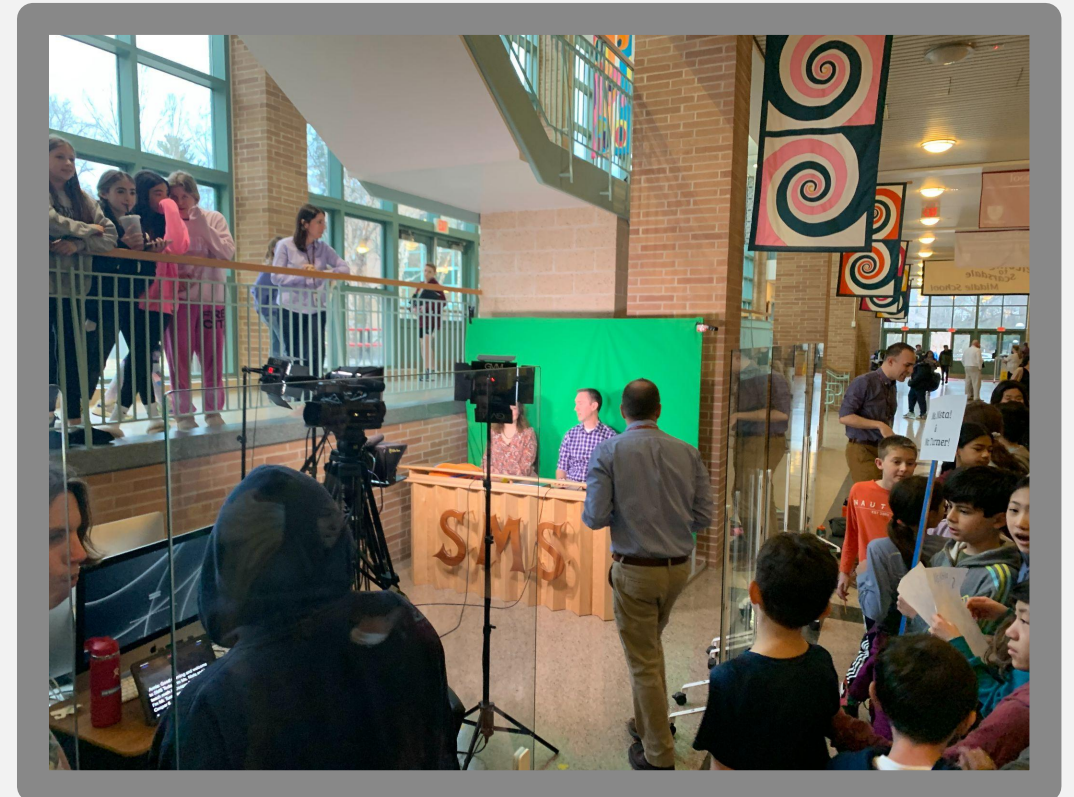
Scarsdale Teachers Institute

- ❑ Reflects the needs and interests of diverse educators
- ❑ Informed and generated by Scarsdale initiatives and values
- ❑ Coordination between STI leadership and District
- ❑ Interdisciplinary collaboration (Content and Levels)
- ❑ New learning can result in course creation and structural change
- ❑ ST@C classes engage external and internal expertise



Center for Innovation

- ❑ Re-imagine teaching and learning through new models of instruction
- ❑ Define Innovation, and widen invitation to all educators
- ❑ A growing list of innovative ideas that have been made real...
- ❑ Partner with outside innovators



Professional Learning

- Teacher Grants
 - Off-site workshops
 - Meetings
 - Conferences
- Enhancing Instructional Cohesion
 - Comprehensive Literacy Framework
 - Math Instruction (Reveal)
 - Standards Alignment
 - Student Centered Models
 - Choice
 - LATIC
 - Social/Emotional Learning

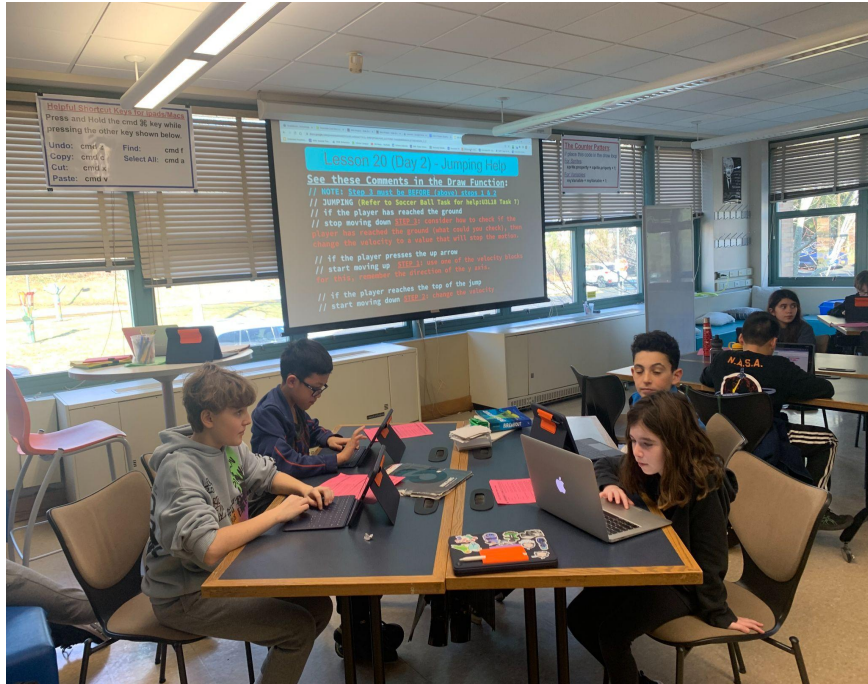


Sustainability Initiative



Shelburne Farms

Curriculum, Research, and Assessment



Connecting the Knowing and Doing



Multiple Perspectives and Authentic Experiences Enhance Learning



Instructional Offices

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$5,414,543	\$5,528,775	\$5,406,178	\$5,576,022
Budget to Budget Increase: \$47,247 or 0.85%			
Proposed Budget to Projected Expense Increase: \$169,844 or 3.14%			

Highlights

- Funds salaries and operating expenses for the work of the office of the Assistant Superintendent for Curriculum, Instruction, and Assessment, including coordination of the K-12 curriculum, strategic plan implementation, and supervision of coordinators and specialists. The office is also responsible for standardized testing, including the hiring of translators and test security.
- Funds building-level supervision, including the salaries for all principals and assistant principals. Also included are the operating expenses of principals' offices in all seven schools.

Instruction – Staff & Curricular Development

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$1,510,006	\$1,538,527	\$1,587,070	\$1,894,879
Budget to Budget Increase: \$356,352 or 23.16%			
Proposed Budget to Projected Expense Increase: \$307,809 or 19.39%			

Highlights

- Provides professional development opportunities for our nearly 470+ educators
- Funds over 200 Program Improvement projects involving hundreds of teachers, through which curriculum and assessments are updated to meet District strategic vision and goals
- Supports programs for students in the arts and aesthetic education
- Supports the Center for Innovation aimed at re-imagining teaching and learning
- Allocates funding for research on curriculum, instruction and assessment
- Funds professional developers to enhance academic instruction at the elementary level

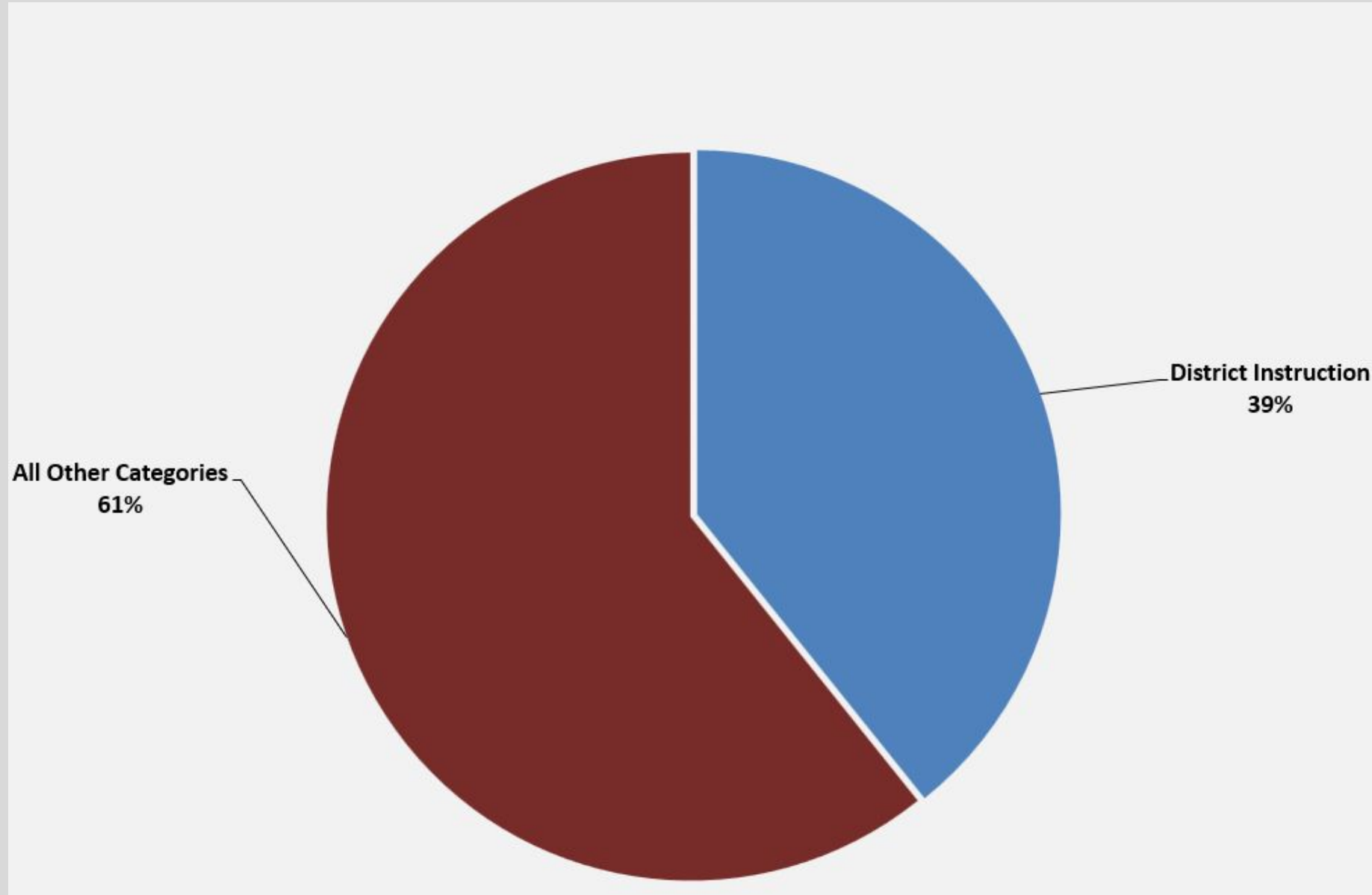
Instruction – Day School Program

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$60,517,136	\$63,347,544	\$62,389,619	\$64,383,105
Budget to Budget Increase: \$1,035,561 or 1.63%			
Proposed Budget to Projected Expense Increase: \$1,993,486 or 3.20%			

Highlights

- Provides salaries for instructional staff.
- Allocates per-pupil allowances by level for instructional materials and supplies. These funds are matched to priorities determined within each building.
- Provides funds for the enhancements to classroom library collections, science materials, and math program.
- The contractual salary increase accounts for the increase.

Curriculum, Instruction, & Assessment



Special Education & Student Services



Special Education

Philosophy and Practices:

- **All** students have strengths and those strengths can be developed to help students achieve success
- The **vast majority** of students can be accommodated in a “regular education” classroom with appropriate supports
- Classified students **have the right** to receive all of the accommodations and modifications on their IEPs
- **Parents are an important part of any decisions** made about classified students
- We must always look to **expand the continuum of service**, in a financially sustainable manner, to service the greatest amount of students within our own programs.

Special Education

Quantitative Data:

Total Student Enrollment: 4609 students

Current CSE Classification Rate: 12.67%

2021 - 12.24%

2020 - 11.14%

2015 - 8.4%

2010 - 6.8%

Current 504 Identification Rate: 14.6%

2020 - 12.7%

2015 - 8.8%

Total Students With Disabilities (SWD):
27.1%

*We have approximately 1100 students
who are identified*

*** 1% of students = ~46 students*

Disability	2022-23	2021-2022	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
Autism	69	64	49	43	39	31	30	26	22	24	28	29	27
Emotional Disturbance	38	34	37	36	30	31	34	33	36	30	22	17	22
Learning Disability	122	135	145	149	141	133	146	161	169	157	135	149	139
Intellectual Disability	1	1	1	1	0	2	2	2	2	2	3	1	2
Deafness	0	0	0	0	0	0	0	0	0	0	0	0	0
Hearing Impaired	3	3	3	2	3	1	1	2	1	1	2	1	1
Speech and Language	72	77	68	56	54	59	55	61	76	68	78	86	70
Visual Impairment	0	0	0	0	0	0	0	1	1	1	1	2	2
Orthopedic Impairment	2	4	6	7	6	4	4	3	4	4	4	4	5
Other Health Impairment	281	241	200	182	154	139	133	121	117	108	104	99	88
Multiple Disabilities	5	5	6	8	8	8	10	10	9	7	7	9	14
Deaf-Blindness	0	0	0	0	0	0	0	0	0	0	0	0	0
Traumatic Brain Injury	0	0	1	1	1	1	1	0	0	0	1	1	1
Total	593	564	516	485	436	409	416	420	437	402	385	398	371
Disability	2022-23	2021-2022	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
Autism	11.6%	11.3%	9.5%	8.9%	8.9%	7.6%	7.2%	6.2%	5.0%	6.0%	7.3%	7.3%	7.3%
Emotional Disturbance	6.4%	6.0%	7.2%	7.4%	6.9%	7.6%	8.2%	7.9%	8.2%	7.5%	5.7%	4.3%	5.9%
Learning Disability	20.6%	23.9%	28.1%	30.7%	32.3%	32.5%	35.1%	38.3%	38.7%	39.1%	35.1%	37.4%	37.5%
Intellectual Disability	0.2%	0.2%	0.2%	0.2%	0.0%	0.5%	0.5%	0.5%	0.5%	0.5%	0.8%	0.3%	0.5%
Deafness	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Hearing Impaired	0.5%	0.5%	0.6%	0.4%	0.7%	0.2%	0.2%	0.5%	0.2%	0.2%	0.5%	0.3%	0.3%
Speech and Language	12.1%	13.7%	13.2%	11.5%	12.4%	14.4%	13.2%	14.5%	17.4%	16.9%	20.3%	21.6%	18.9%
Visual Impairment	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.2%	0.2%	0.3%	0.5%	0.5%
Orthopedic Impairment	0.3%	0.7%	1.2%	1.4%	1.4%	1.0%	1.0%	0.7%	0.9%	1.0%	1.0%	1.0%	1.3%
Other Health Impairment	47.4%	42.7%	38.8%	37.5%	35.3%	34.0%	32.0%	28.8%	26.8%	26.9%	27.0%	24.9%	23.7%
Multiple Disabilities	0.8%	0.9%	1.2%	1.6%	1.8%	2.0%	2.4%	2.4%	2.1%	1.7%	1.8%	2.3%	3.8%
Deaf-Blindness	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Traumatic Brain Injury	0.0%	0.0%	0.2%	0.2%	0.2%	0.2%	0.2%	0.0%	0.0%	0.0%	0.3%	0.3%	0.3%

Current Programs:

Elementary:

Learning Resource Center
All Elementary Schools

Integrated Co-Teaching

- K: Fox Meadow and Quaker Ridge (4 sections)
- 1: Greenacres (2 sections)
- 2: Quaker Ridge (4 sections)
- 3: Heathcote (3 sections)
- 4: Quaker Ridge (3 sections)
- 5: Edgewood (3 sections)

Self-Contained Classes

Quaker Ridge - Bridge Program
Edgewood - 8:1:2 Intensive Support Program



Current Programs:



Scarsdale Middle School

Learning Resource Center
Parallel Program (Parallel +)
Scarsdale Support Program

Scarsdale High School

Supported Skills Program
Learning Resource Center
Scarsdale Support Program



Special Education

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$17,614,343	\$18,135,618	\$18,639,086	\$18,795,254
Budget to Budget Increase: \$659,636 or 3.64%			
Proposed Budget to Projected Expense Increase: \$156,168 or 0.84%			

Highlights

Includes the Following New Initiatives:

- ❑ .5 FTE for a dedicated CPSE Chairperson
- ❑ Administrative reclassification for one of the current CSE Chairperson roles

Major Cost Drivers:

- ❑ Salaries - Yearly incremental cost
- ❑ Mandated services – post-pandemic costs for behavioral support and other related services remain high but have not continued to rise at the rate they did last year
- ❑ Intensive supports for students in crisis - we continue to support a number of students in very high intensity programs. While this is a relatively small number of students it has risen post pandemic. The number of students needing these types of support has started to plateau.

Student Services

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$5,883,966	\$6,578,942	\$6,475,952	\$6,978,360
Budget to Budget Increase: \$399,418 or 6.07%			
Proposed Budget to Projected Expense Increase: \$502,408 or 7.76%			

Guidance

- ❑ Continuation of all current staffing - SMS House Counselors and SHS Deans.
- ❑ Scarsdale Edgemont Family Counseling Contract for Youth Outreach Workers in both Scarsdale Middle and High Schools
 - ❑ the 2023-24 contract for SEFC will be approved by the Board separately. The current 2023-24 proposed SEFC budget is \$289,182 which represents a 6.4% Rise from this year.

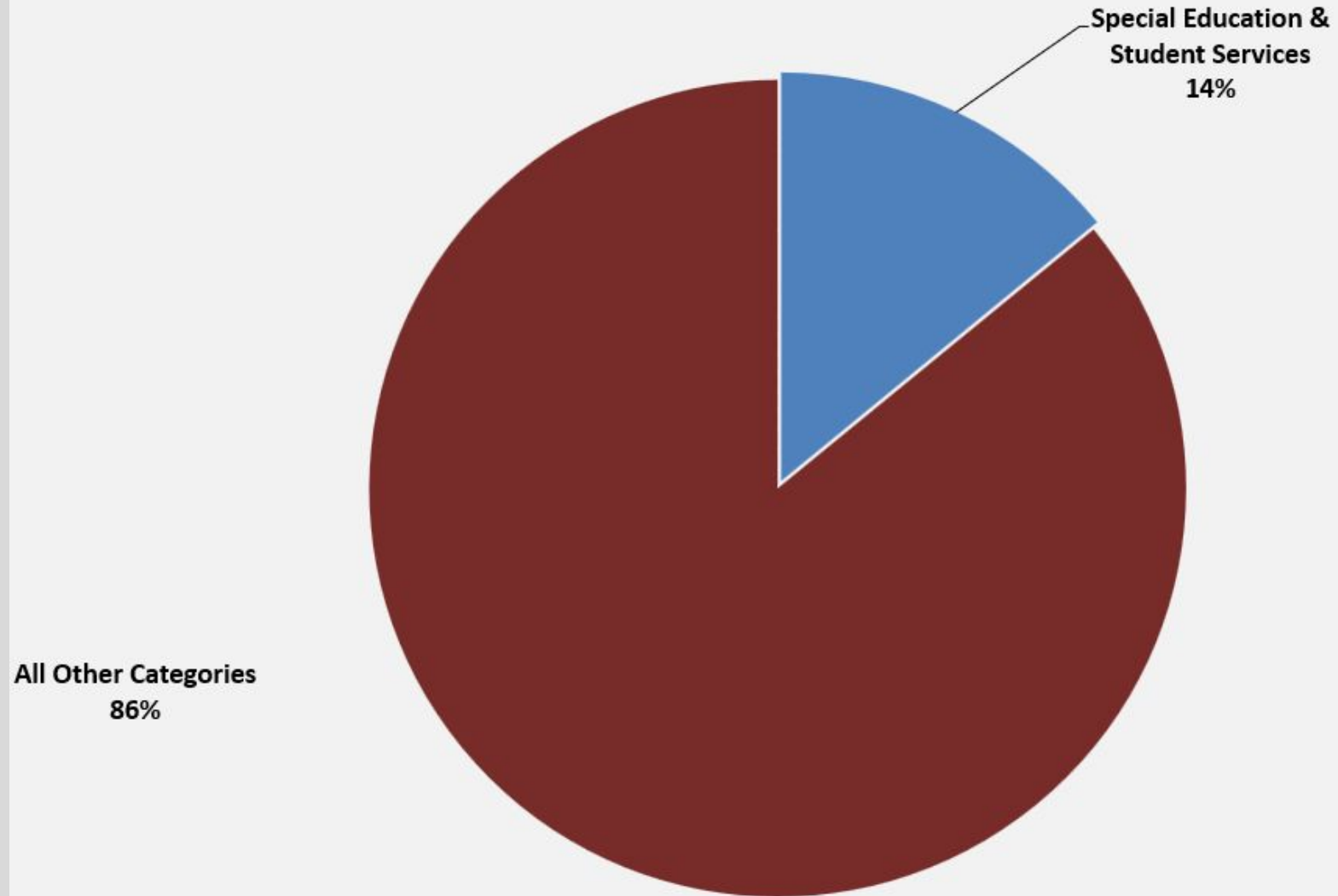
Psychological and Social Worker Services

- ❑ Includes salaries of all current school psychologists and social workers- 11 school based psychologists, 2 district level psychologists/behaviorist, and 2 school based social workers.
- ❑ Funding for an additional 2 FTE equivalent for contracted social workers in the elementary schools.

Health Services

- ❑ Includes salaries for all current District nurses and the nurse provided to The Immaculate Heart of Mary School.
- ❑ Covers maintenance of all AED machines across the District.

Special Education & Student Services



Safety, Security & Emergency Management

Our Safety, Security, and Emergency Management strategy has three main components:

1. Providing an external layer of safety and security at all buildings by adding visitor management and building safety personnel.
 - Safety Monitors - Currently, 18 monitors on duty throughout the day (through most afterschool activities)
 - Integrated Lockdown system
 - Digital Mapping and Camera Access for first responders to increase response efficacy in an emergency
2. Providing additional mental health and social emotional support for our students with the addition of the following staff:
 - \$200,000 (2 FTE equivalent) for additional social emotional support through school based social workers at the elementary level
3. Continuing to study and to implement policies, practices and procedures which promote building safety, security and emergency management.
 - Consistent training for Building Emergency Response Teams (BERT) and District level teach (DERT)
 - Continued consultation with Altaris on policy and procedural updates

2023-24 - Integrate new lockdown system into procedures and practices to ensure seamless SSEM responses

Safety, Security & Emergency Management

Funding related to the District's Safety, Security & Emergency Management (SSEM) program are included in the Facilities budget.

Summary of proposed work and budget allocations for SSEM related items:

2022-23 Approved Budget: **\$1,230,286**

2023-24 Proposed Budget: **\$1,205,994 (-1.97%)**

Cost Drivers:

- ❑ Safety Monitors: \$1,030,134
- ❑ Continued improvement projects - \$150,000 allocated for additional improvement projects, both door ajar sensors and additional window mitigation are being considered by the District Emergency Management Team. Expansion of the District camera system is an ongoing priority and will continue over the next 5-7 years incrementally.
- ❑ Lockdown integration project will conclude during the 2022-23 school year and fully implemented for the 2023-24 school year. No additional costs are expected for 2023-24 however, there is a \$15,000 yearly maintenance contract for each year following.

Technology & Innovation

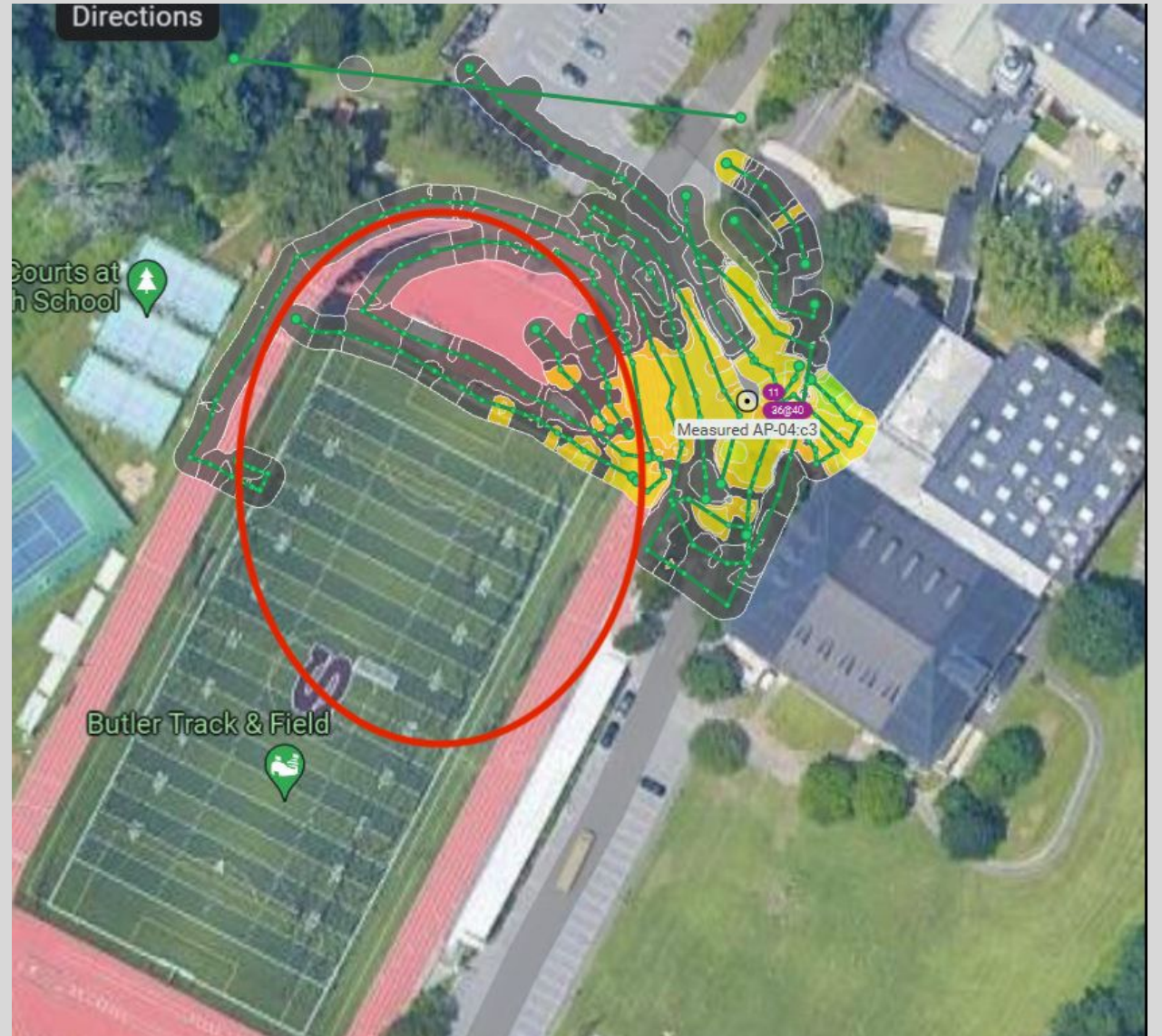
*Administrative Technology, Technical
Services & Instructional Technology*

Technology

The Context

- We have a robust investment, through our lease purchase program, in 1:1 student device programs grades K-12.
- We need to ensure the infrastructure to support those devices (specifically wireless connectivity) provides consistent access as students move throughout indoor and outdoor learning environments. Wireless connectivity is also a safety issue for our athletes and parents on the edges of the fields & parking lots.

Technology



Technology

The Context

- We saw a nearly \$100K increase in educational software purchases during the pandemic. Many new tools acquired during the pandemic continue to support face to face teaching and learning. Going back to “pre pandemic” spending is not a matter of simply removing new software. We have processes in place to ensure we’re thoroughly reviewing usage levels before renewing subscriptions.
- We have a finance and HR system is in need of replacement. Our timeline for replacement allows us to build the FY24 budget in the new system in Fall 2023, with a full cutover of both HR and Finance in July 2024. The budgeted \$125,000 is comprised of \$95,000 of implementation costs and \$30,000 of recurring subscription costs. The recurring costs will be offset by the end of the SMARTS contract.

Administrative Technology

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$1,165,517	\$1,232,411	\$1,321,918	\$1,425,410
Budget to Budget Increase: \$192,999 or 15.66%			
Proposed Budget to Projected Expense Increase: \$103,492 or 7.83%			

Highlights

The Administrative Technology budget supports the following services:

- ❑ District data and application support handled by the Data Services team - this includes student information (Infinite Campus), finance, food services, human resources, transportation, and facilities.
- ❑ State and federal reporting related to student and staff data.
- ❑ Desktop hardware and computer software support for administrators, counselors, secretaries, custodians, and all staff in Central Office, the cafeterias, bus compound, and the grounds and maintenance buildings.

Technical Services

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$536,758	\$655,689	\$629,564	\$647,325
Budget to Budget Decrease: (\$8,364) or (1.28%) Proposed Budget to Projected Expense Increase: \$17,760 or 2.82%			

Highlights

- ❑ The Technical Services budget includes funds to support the District's physical network and server infrastructure, cybersecurity, phone system, computer hardware, and audiovisual equipment.
- ❑ The team is also responsible for sound systems, the installation and maintenance of classroom display technology, as well as cable TV productions and audiovisual support.

Instructional Technology

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$1,593,023	\$1,766,383	\$1,798,152	\$1,729,095
Budget to Budget Decrease: (\$37,288) or (2.11%)			
Proposed Budget to Projected Expense Decrease: (\$69,057) or (3.84%)			

Highlights

- ❑ This budget includes funds for software and online services, with approximately 49% reimbursed by NY State the following year.
- ❑ This budget pays for mandated and essential services, including our Website and Website support services (closed captioning for Board and PTA videos, ADA file compliance, mandated Internet filtering) filtering on District-housed devices and 1:1 mobile devices, internet service, and library databases.
- ❑ There are some potential savings in software and contracted services costs by adjusting subscription levels to match usage levels.

Instructional Technology

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$1,593,023	\$1,766,383	\$1,798,152	\$1,729,095
Budget to Budget Decrease: (\$37,288) or (2.11%)			
Proposed Budget to Projected Expense Decrease: (\$69,057) or (3.84%)			

Highlights

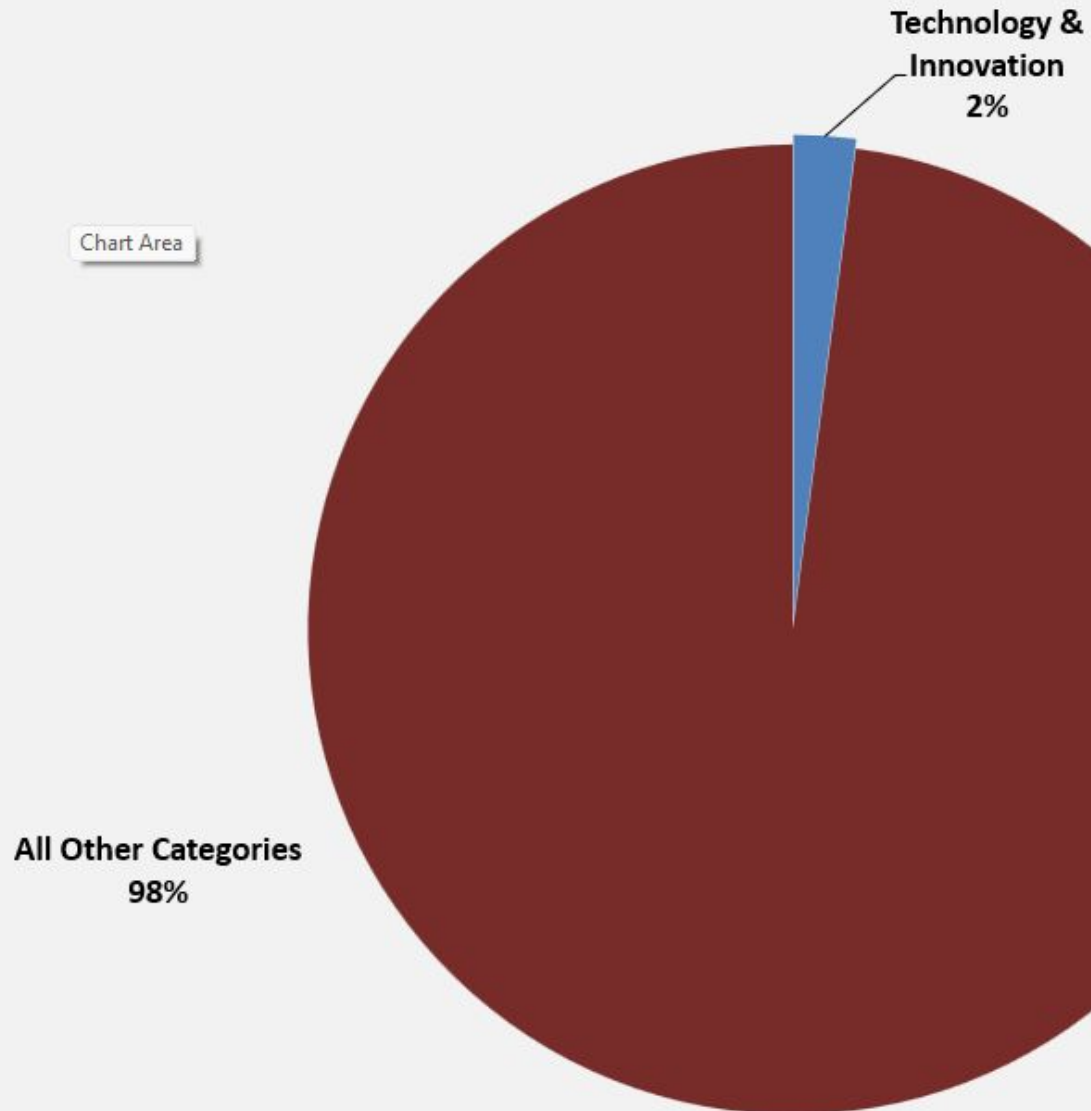
- ❑ Approximately \$20,000 of the decrease is a move of funds to technical services to reduce the amount of budget codes used within the department for similar services.
- ❑ The remaining \$50,000 decrease will be accomplished through evaluation of usage levels in software, instructional technology, and contracted services budget lines to match subscription levels to use levels.

Instructional Technology Lease/Purchase Plan

Highlights

- ❑ The Instructional Technology budget supports the four-year computer replacement cycle and hardware projection outlined in the Board-approved Technology Plan.
- ❑ This year, the budget could potentially have a one-time reduction from \$1,600,000 to \$1,000,000. Since the lease payments are made over 4 years, the \$600,000 reduction would result in an annual savings of \$150,000 through FY27.
- ❑ To adjust to the one-year reduction, the replacement cycle of desktop computers would be extended by one year in all spaces except labs. Given the high-demand needs of desktops in lab spaces (such as the SMS eMusic lab and the SHS art lab), those devices would be replaced on the regular four-year cycle.

Technology Services



Facilities

Plant Operations & Maintenance

Plant Operations

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$9,112,675	\$9,271,018	\$9,511,618	\$9,555,133

Budget to Budget Increase: \$284,115 or 3.06%

Proposed Budget to Projected Expense Increase: \$43,515 or 0.46%

Highlights

- ❑ Although the District has implemented many energy efficiencies, electrical use and cost is projected to be higher in 2023-24 due to increased electrical rates. Included in Draft Budget #2 however are assumed savings of \$200 thousand attributed to savings associated with Cynergistics which is anticipated to dramatically reduce energy use. .
- ❑ Heating fuel pricing (gas and oil) remains extremely volatile due to rates and weather conditions. We have replaced all aging boilers as part of the 2018 Bond Project, increased rates are driving current year expenditures over budget budget. There is an assumed \$50 thousand in savings attributed to Cynergistics.
- ❑ Included in Draft Budget #2 are assumed savings of \$250 thousand attributed to savings associated with Cenergistic which is anticipated to dramatically reduce energy use.
- ❑ Staffing: 48 FTE custodial and cleaner positions & 4.50 FTE additional support and leadership positions.
- ❑ Budget continues to support Professional Development & Staff Training.

❑ The Operations Budget supports the daily cleaning of just over 1 million sq. ft. of building space.

Plant Maintenance

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$3,581,996	\$3,648,217	\$3,768,251	\$3,704,101

Budget to Budget Increase: \$55,884 or 1.53%

Proposed Budget to Projected Expense Decrease: (\$64,150) or (1.70%)

Highlights

- ❑ Salaries and OT for 6.00 FTE Grounds workers and 6.0 FTE Maintenance workers
- ❑ Equipment Budget \$199,000: an increase of \$4,100 compared to the 2022-23 budget due to the proposed purchase of 1) large lawn tractor and 2) continued conversion to electric and battery operated mowers and other grounds related equipment.
- ❑ Contractual Budget \$1,791,000: a decrease of \$53,500 compared to the 2022-23 budget. This budget includes HVAC and electrical repairs, tree work and repaving. Also included in this category:
 - ❑ Water testing and filtration
 - ❑ Fields study
 - ❑ Interior painting and carpeting program, Inspections and repairs (elevators, bleachers, PA systems, partitions etc.)

The Maintenance budget supports the upkeep of:

- ❑ Over 1 million sq. ft. of building space; and
- ❑ 118 acres of grounds.

Facilities

*Plant Improvement &
Capital Projects*

Plant Improvement Projects

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$630,000	\$630,000	\$630,000	\$0
Budget to Budget Decrease: (\$630,000) or (100.0%) Proposed Budget to Projected Expense Decrease: (\$100,000) or (100.0%)			

Highlights

All high priority projects are included in Transfers to the Capital Fund in the 2023-24 budget.

Capital Projects – *Transfer to Capital Fund*

2021-22 Actual Expense	2022-23 Budget	Projected 2022-23 Actual Expense	Proposed Budget 2023-24
\$485,000	\$485,000	\$485,000	\$5,454,581
Budget to Budget Increase: \$4,969,581 or 1024.66%			
Proposed Budget to Projected Expense Increase: \$4,969,581 or 1024.66%			

Highlights

There are four projects included in Transfers to the Capital Fund in the 2023-24 budget:

School	Project	Amount
High School	Auditorium Renovation	\$4,734,581
High School	Band Room Roof	\$400,000
Heathcote	Chimney	\$220,000
Middle School	Vacuum Condensate Pump	\$100,000

Transfer to Capital Fund Projects



Heathcote Chimney



High School Band Room Roof

Lease with Village for Shared Facility

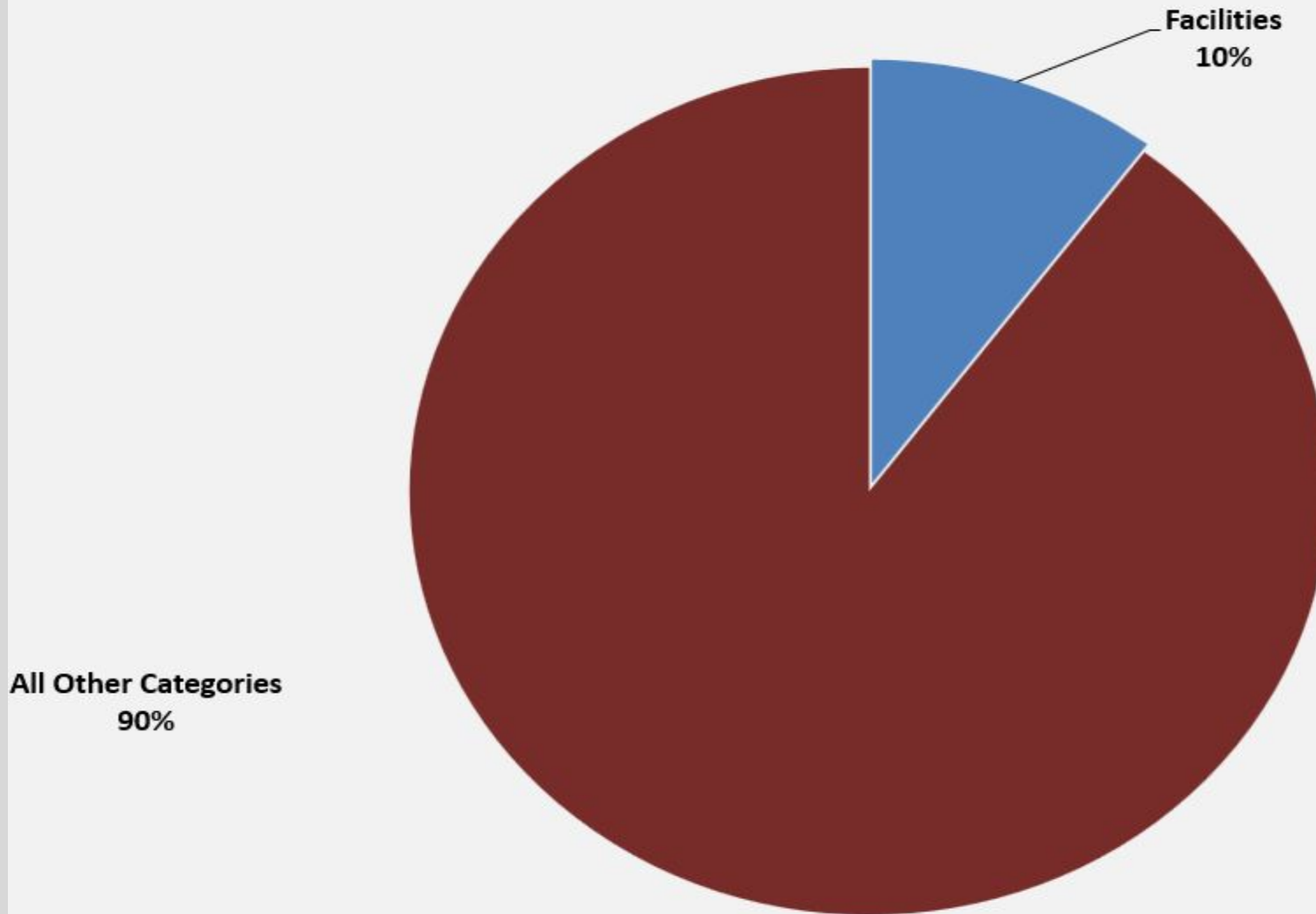
Included in the 2023-34 proposed budget is funding in support of a lease extension with the Village of Scarsdale for the continued use of:

1. a portion of the Village's Sanitation/Recycling Center Site located at 110 Secor Road for the continued use by the District as a depot for school buses; and other District transportation vehicles, as well as the District Transportation Office;
2. the Central Maintenance Facility (CMF) at 25 Ramsey Road to provide, in part, for District bus, vehicle and equipment maintenance through Village personnel, storage of District buses and other vehicles, fueling operations for District vehicles and storage and office space for the District's Grounds and Maintenance Departments.

The proposed lease is retroactive to December 2021 and would extend through December 2026. **Annual Facility Lease Cost: \$126,305***

*Other annual reimbursable costs include mechanic salaries and benefits, parts and supplies and fuel. The District also budgets for a share of equipment purchases and/or capital improvements **(\$50,000)** associated with the CMF.

Facilities



High School Auditorium Project

High School Auditorium Recommendation

Initial recommendation called for the Project to be funded via \$4.735 million Transfer to Capital in 2023-2024 Budget with \$3.534 million in offsetting funds provided by the Debt Service Reserve sourced primarily from unexpended 2018 bond project balances. Net impact to the tax levy would be approx. \$1.2 million (+0.75% increase) for the 2023-24 budget alone.

Advantages:

- Immediate funding of long overdue improvements
- No separate vote or proposition required
- Project costs would be a full tax cap exemption
- Savings realized compared to a bond issuance (interest, legal, municipal advisor etc.)

Risks:

- Tax payer impact:
 - Proportionately larger tax levy increase may cause voter dissatisfaction with the annual budget.
 - Fluctuation in the tax rate and the non-recurring large increase in the budget may cause voter concern
- Reserve for Debt Service is being applied in a lump sum rather than spread over time.

Updated High School Auditorium Recommendation

Exclude the project from the 2023-24 general fund budget in its entirety and present it as a separate voter proposition in May asking the voters for approval of a \$4,734,581 HS Auditorium Renovation Project that also authorizes the district to issue bonds for that total amount.

Facts:

- Would impact subsequent budgets with principal and interest (P+I) payments.
- P+I payments related to the 2018 bond would be partially offset by annual Debt Service Reserve transfers which would decrease taxpayer impact for that project.
- This created gap would allow the debt associated with the Auditorium to be absorbed into the budget with less of an impact. Impact to levy would be further offset with building aid.

Advantages:

- Separates the 2023-24 budget approval from the approval of the project.
- Eliminates the one time \$1.2 million budget impact and tax levy increase.
- Spreads the cost of the project over multiple years; more aligned with project useful life.
- Immediate impact to tax levy is less severe than original option

Risks:

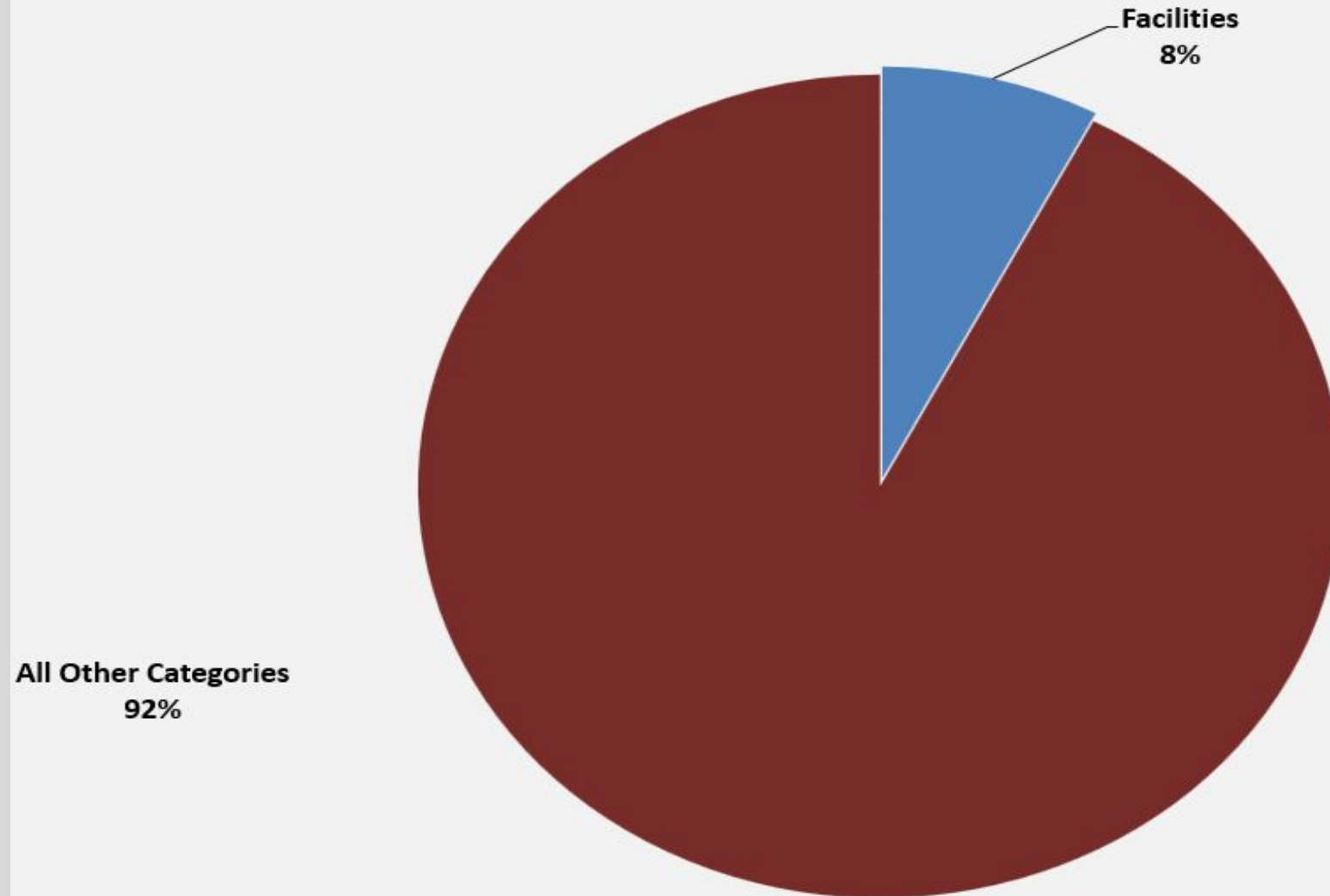
- Voter rejection of the new project is possible
- Cost increase due to bonding (legal, municipal advisor, etc.) and rising interest rates

High School Auditorium Borrowing Scenario

Assumptions			
Term:	10 Years		
Interest Rate	2.125%		
Building Aid	Payable over 15 years		
Debt Service Reserve Transfers	Through to the maturity of the 2018 Bonds		
Bond Anticipation Note (may be required)	In 2023-24 with interest only pmt. in 2024-25		
Bond	In 2024-25 with first P+I pmt. in 2025-26		
	2023-24 Budget Year	2024-25 Budget Year	2025-26 Budget Year
Annual Principal + Interest	\$0	\$ 8,000	\$ 554,276
Debt Service Reserve Transfer	\$0	\$ -	\$ (350,000)
Estimated Building Aid	\$0	\$ -	\$ (66,587)
Est. Net Annual Tax Payer Impact	\$0	\$ 8,000	\$ 137,689

	Grand Total
Total Principal	\$ 4,750,000
Total Estimated Interest	\$ 789,286
Total Debt Service Reserve Transfers	\$ (3,500,000)
Total Estimated Building Aid	\$ (998,806)
Estimated Total Tax Payer Impact	\$ 1,040,480

Facilities without the Auditorium Renovation



Considerations for Reductions to Draft Budget Plan #2

Items that Could be Postponed to Next Cycle: -\$478,884

Location	Category	Reduction	Impact Statement	Amount
Technology	Communications/ Safety	WiFi Improvements - Dean	Wifi cell service will be limited to areas adjacent to building, no service along 3rd base line.	-\$60,000
Technology	Communications/ Safety	WiFi Improvements - Butler	Wifi cell service will be limited to areas adjacent to building, no wifi service for Butler Field parking lot.	-\$60,000
Special Education	Administrative Reorganization & Reassignment CPSE 0.5 FTE	.5 FTE plus the salary differential for the admins reclassification	Postpone proposed add/reorganization to increase focus on programmatic improvement in existing and new programs added over the past few years.	-\$85,000
High School	Counselor Travel	Maintain current level of support.	Delay requested increase in counselor travel to colleges, universities and conferences.	-\$8,695
Facilities	Equipment/ Vehicles	Replacement of aging lawn tractor	This would be a deferment. It would be a high priority for replacement in the 2024-25 budget.	-\$85,000
SHS, SMS, Elem	Furniture & Misc. Projects	Forego purchase of new furniture	Slows progress on updating/upgrading aging furniture in instructional spaces.	-\$130,189
Safety & Security	Hardware/ Projects	Delay expansion of window mitigation	Window mitigation would be postponed and expenditures concentrated on door sensors.	-\$50,000

Considerations for Reductions to Draft Budget Plan #2

Items that Would Scale Back Current or Desired Level of Effort: **-\$190,000**

Location	Category	Reduction	Impact Statement	Amount
Curriculum	Consultants	Responsive Classroom Consultants - reduce by half; DEI Consultant-reduce by half.	This would delay the opportunities for teacher leaders to learn important advanced SEL tools and classroom structures. This would also narrow our DEI focus, and decrease leadership coaching frequency.	-\$65,000
Curriculum	Textbook Purchases	Short-term reduction after the increase associated with the purchase of Reveal Math.	Limit a small number of textbook purchases and adopt in a subsequent year.	-\$50,000
Leadership Support	Consultants	Reduce the current frequency of administrative coaching by half.	This would reduce leadership coaching frequency to 50% of current level, providing less support to our leaders.	-\$75,000

Staffing Efficiency: **-\$55,000**

Location	Category	Reduction	Impact Statement	Amount
Human Resources	Elementary Specials	Seek 0.5 reduction in part-time allocations in music & physical.	More efficient schedules of part-time shared staffing at our elementary buildings.	-\$55,000

From Draft Budget #2 to Draft Budget #3

	BUDGET	TAX LEVY
Draft Budget #2 (includes \$866,710 in reductions proposed 2/13/23)	\$183,078,957	\$165,991,002
Considerations - Additional Reduced Expenditures	-\$723,884	-\$723,884
Considerations - Revenues Presented on 2/13		-\$1,281,233
Move Auditorium Project to Separate Bond	-\$4,734,581	-\$1,200,300
Draft Budget #3	\$177,620,492	\$162,785,585
Resulting Percent Increase	2.50%	1.93%

	Draft 1 (w/Auditorium)	Draft 1a (w/out Auditorium)	Draft 2 (Revised, w/ Auditorium & 2/13/23 reductions)	Draft 3 (Preliminary & new reductions w/out Auditorium)
Proposed Budget	\$184,057,667	\$179,323,086	\$183,078,957	\$177,620,492
Budget to Budget Increase (\$)	\$10,766,274	\$6,031,693	\$9,787,564	\$4,329,099
Budget to Budget Increase (%)	6.21%	3.48%	5.65%	2.50%
<i>Assigned Reserves (ERS, TRS, Health)</i>			-\$1,281,233	-\$1,281,233
Projected Tax Levy (\$)	\$166,969,712	\$165,769,412	\$164,709,769	\$162,785,585
Projected Tax Levy Increase (\$)	\$7,272,268	\$6,071,968	\$5,012,325	\$3,088,141
Projected Increase in Tax Levy (%)	4.55%	3.80%	3.14%	1.93%
Projected Tax Levy Limit (\$)	\$163,988,918	\$162,788,918	\$163,996,918	\$162,788,918
Projected Tax Levy Limit (%)	2.69%	1.94%	2.69%	1.94%
Amt Above (Below) Tax Levy Limit	\$2,980,794	\$2,980,494	\$712,851	(\$3,333)

Summary / Options Moving Forward

Auditorium

- ❑ Recommendation to decouple HS Auditorium from Budget
- ❑ Recommendation for bond referendum to fund project

Strategic Application of Reserves

- ❑ Rationale for recommendation to use ERS, TRS, and Health reserves to lower tax levy by **\$1,281,233**.

Draft Budget Plan

- ❑ Initial considerations for reduction (Draft 2) of **-\$866,710** and new considerations for reductions of **-\$723,844** result in delay and scaling back of things we want to do, trying to minimize impact on students and program.
- ❑ Choices are available to us, including:
 - ❑ Restore some reductions, and propose a budget over the cap;
 - ❑ Apply more reserves to restore some reductions while remaining below the cap;
 - ❑ Identify different reductions and substitute those for those proposed.

Budget Discussion Timeline

2023-24 Budget Discussion Timeline

Dates

Focus

Special Board Meeting – November 17th

Community input on 2023-24 Budget Priorities

Regular Board Meeting – January 9th

2023-24 Budget Development and Staffing Recommendations

Budget Session #1 - February 13th

2022-23 Year End Projections, 2023-24 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits, Athletics and Affirmation of Staffing Recommendations

Budget Session #2 - March 6th

2023-24 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Security and Technology

Budget Session #3 - March 20th

2023-24 Budget Plan Update and Full Budget Presentation

Regular Board Meeting - March 27th

Budget Forum & Review

Regular Board Meeting - April 17th

Board of Education Adopts Budget

Budget Vote Date - May 16th

Questions & Feedback

Appendix

Considerations for Reductions to Draft Budget Plan #1

Location	Category	Reduction	Impact Statement	Amount
High School	Furniture	Replacement of aging HS Library Furniture	No immediate impact. Deferment to a future year.	-\$110,000
Central Office	Furniture	Replacement of Special Education office furniture to allow space for all office staff and return meetings room back to their original purpose.	Continues to limit the amount of common meeting spaces in the central office area	-\$40,000
Technology	Computer Lease	Hardware lease purchases	Extend lifespan of existing staff devices to 5 years and delay classroom desktop replacements. Reducing the annual purchase from 1,600,000 to 1,000,000 results in a \$150,000 savings annually (\$600,000/4 year lease)	-\$150,000
Technology	Software	Annual subscriptions to learning software acquired during COVID	Some software acquired during COVID has overlapping features. Review use of software and decide on core features needed for teaching and learning. This could reduce some flexibility in feature options for teachers.	-\$50,000
District-wide	Facilities	Energy Costs	Introduce a program called Cenergistics which guarantees the reduction of energy use and associated expenses.	-\$250,000

Considerations for Reductions to Draft Budget Plan #1

Location	Category	Reduction	Impact Statement	Amount
Facilities	Staffing	1.0 FTE Requested new HS Custodian	Current practices for weekend coverage will be continued.	-\$65,710
Special Education	Undesignated Placements	More aggressive alignment with actual projected placement	Potential risk if cost of mandated placements exceed budgeted amounts	-\$150,000
District-wide	Supplies	Food Costs associated with meetings. Drinks and desserts would be eliminated.	Meals are provided when meetings occur during the lunch hour.	-\$25,000
Business Office	Contractual	Long Term Financial Plan	Delay the purchase and undertaking of Forecast 5 financial software to better align with proposed new financial/HR software and new Assistant Superintendent for Business	-\$16,000
High School	Student Activities	Request was made for additional \$10,000 in support of student club activities	Additional fund raising efforts may need to be undertaken.	-\$10,000
TOTAL				\$866,710

Revenue Considerations to Draft Budget Plan #1

Revenue Adjustment	Impact Statement	Amount
ERS Reserve	Flatten the budget impact caused by an increase in the ERS expenditure line.	\$57,091
TRS Reserve	Flatten the budget impact caused by an increase in the TRS expenditure line.	\$224,142
Health Insurance Reserve	Utilize the reserve fund to normalize the year over year increase to those of historical claim increases.	\$1,000,000
TOTAL		\$1,281,233