

# Scarsdale Public Schools



## 2018-19 School Budget Presentation Budget Session #4

March 5, 2018

# Budget Focus for March 5, 2018

## Budget Study Session #4

- Budget Study Session #3 Questions
- Budget Process Review

### **Proposed 2018-19 School Budget**

- Projected 2018-19 Enrollment
- Proposed 2018-19 Staffing
- Projected 2017-18 Fund Balance
- Proposed 2018-19 Expense Budget
- 2018-19 Revenue Budget
- Projected 2018-19 Tax Levy
- 2018-19 Budget Plan
- Questions & Discussion
- Appendix

# **BUDGET SESSION #3**

## **QUESTIONS**

# Questions from Budget Sessions #3

**Q1. Please explain why 2018-19 Special Education is increasing over 5% from the 2017-18 budget?**

**A1.** The 2018-19 Special Education budget is increasing 5.59% primarily due to budgeting a 1.0 FTE contingent position which would be filled only if required by student enrollment. In addition, due to the unpredictable nature of special education services, the District has proposed budgeting additional contingent and settlement funds.

**Q2. Is it possible to defer facility project items?**

**A2.** Throughout the 2018 Bond process the District has been engaged in long term planning for its Facilities. Project items have been identified (this list will change year to year) for completion over the 5+ years. Not competing items as they are due (deferment) on this list only increases the likelihood of costly emergency repairs or replacement causing spikes in budget. Maintaining relatively flat budgets in this area (unless using one-time revenues to increase) allows the overall budget to avoid peaks and valleys as well as the tax levy all while maintaining our facilities.

# Questions from Budget Sessions #3

**Q3. How old is the plow truck that is proposed to be replaced?**

**A3. 1996**

**Q4. What is the plan for the old Choice building?**

**A4.** The Middle School's Choice program will be transitioning to the main building for the 2018-19 school year with funds included for the renovation of existing rooms in the building to house this popular program. The Choice Building, due to the extensive renovations which are required, will be used for District-wide storage which we are currently lacking.

# **BUDGET PROCESS REVIEW**

# Sequence of the Budget Process

**Budget Development** – *Board of Education & Administration*



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

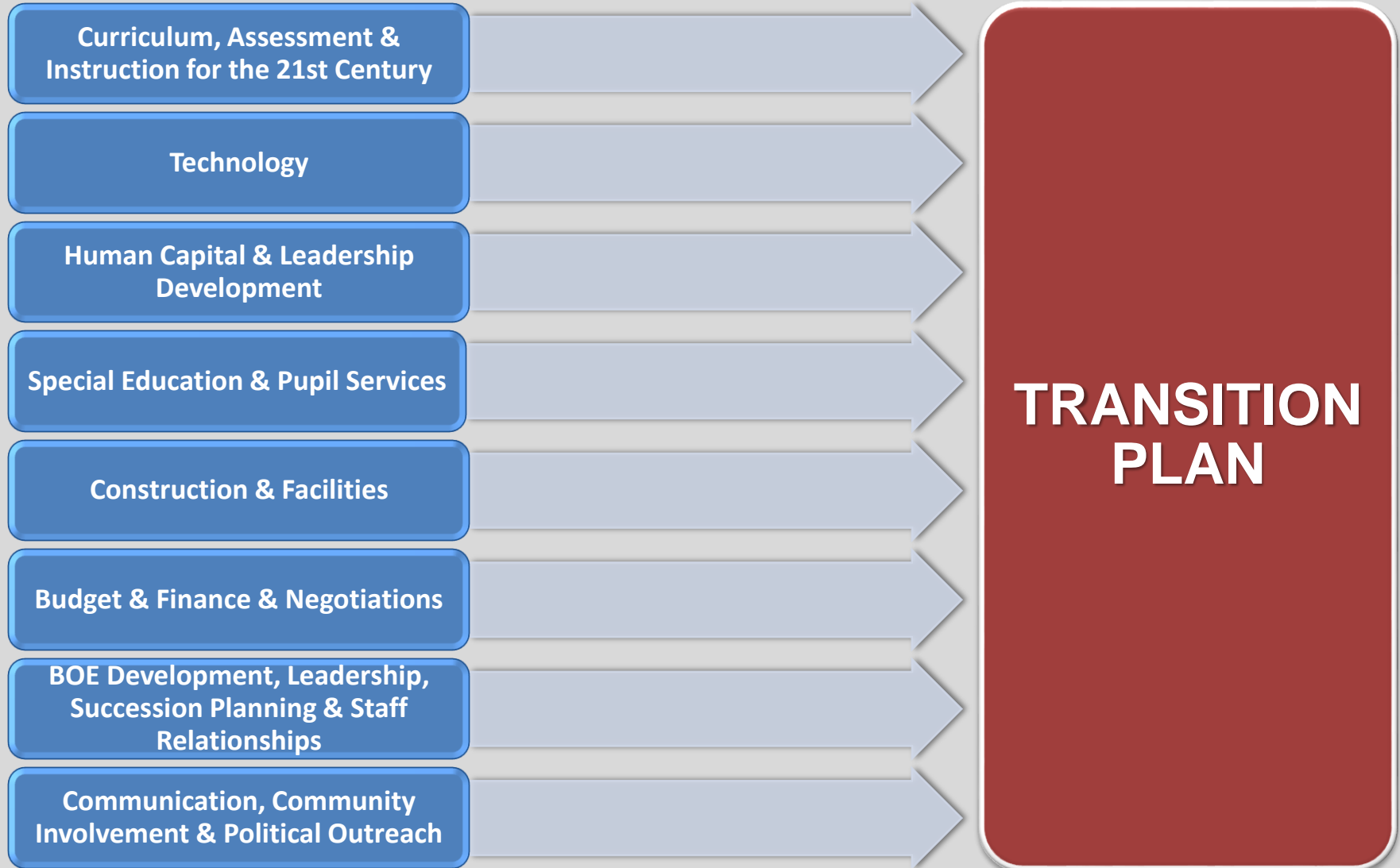


**Budget Discussions** – *Board of Education, Administration & Community*



**Final Budget & Vote**

# Budget Development & Discussion Focus





# Budget Discussions

Administration  
Board of  
Education  
Community\*

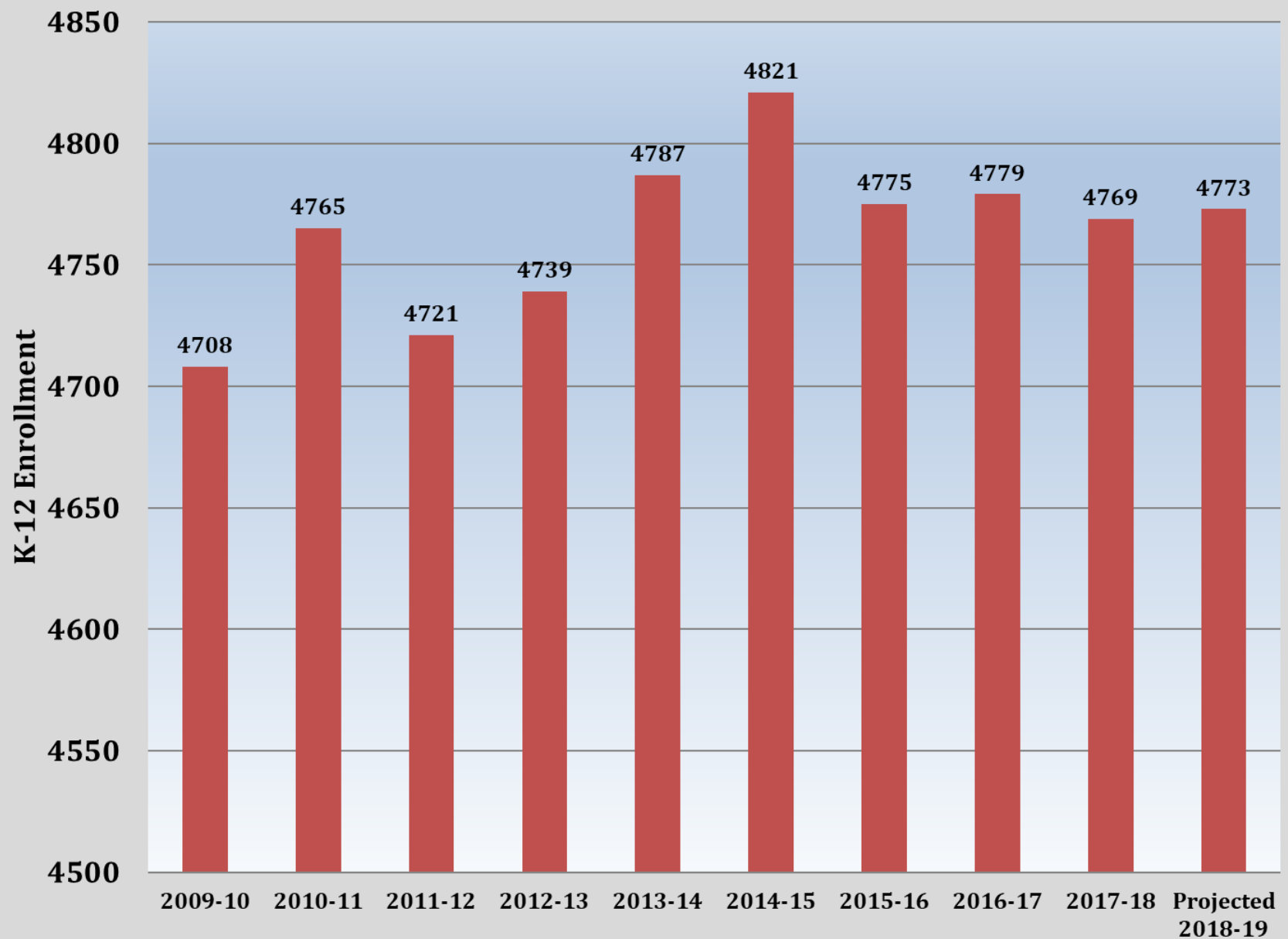
Dates	Focus
Regular Board Meeting - January 8 <sup>th</sup>	Discussion of Key Budget Factors, Budget Update and Budget Parameters
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Regular Board Meeting - April 16 <sup>th</sup>	Board of Education Adopts Budget

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

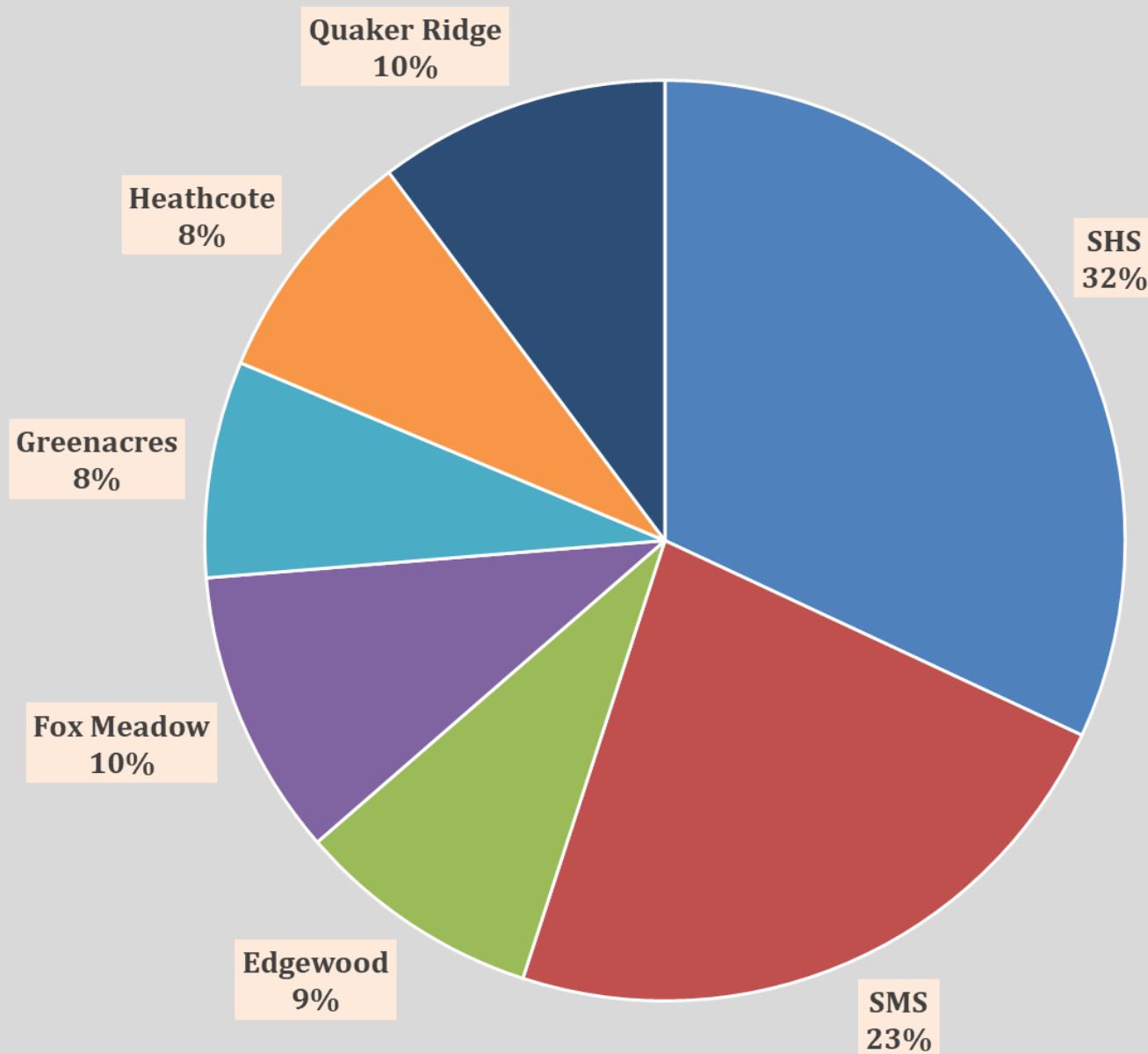
# **PROPOSED 2018-19 SCHOOL BUDGET**

# **PROJECTED 2018-19 ENROLLMENT**

# District-wide Enrollment

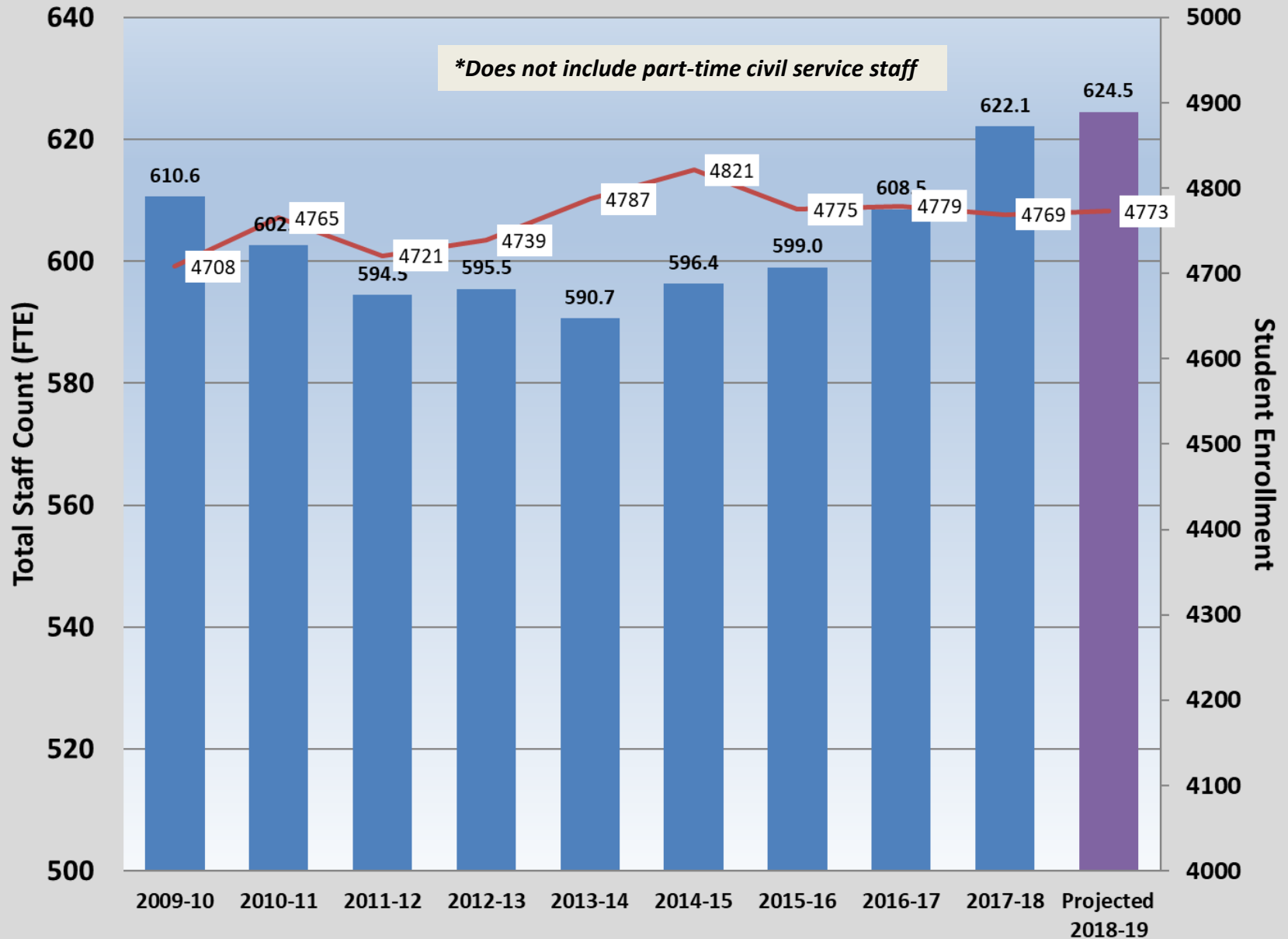


# 2018-19 Projected District-wide Enrollment

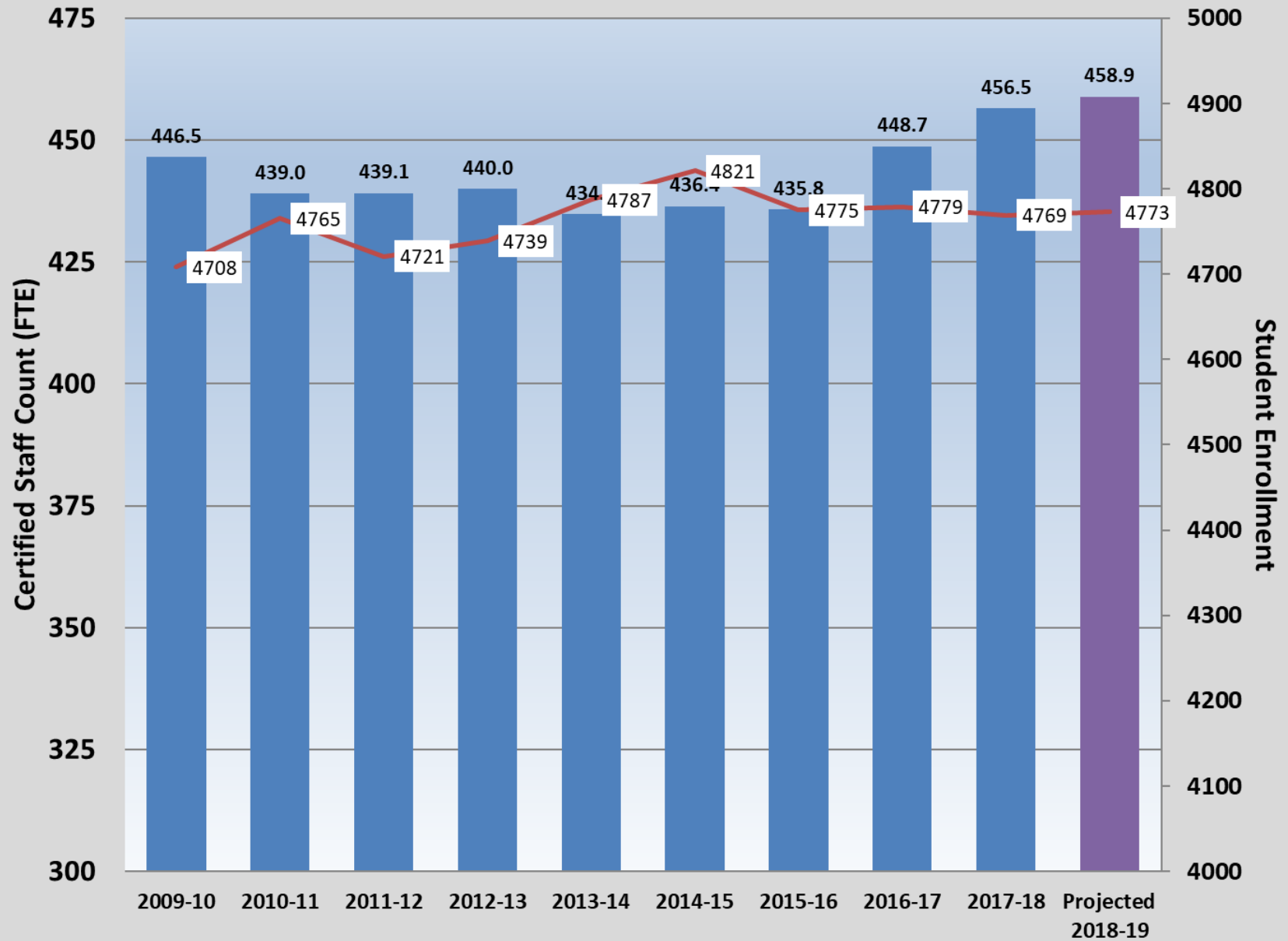


# **PROPOSED 2018-19 STAFFING**

# District-wide Staffing\*

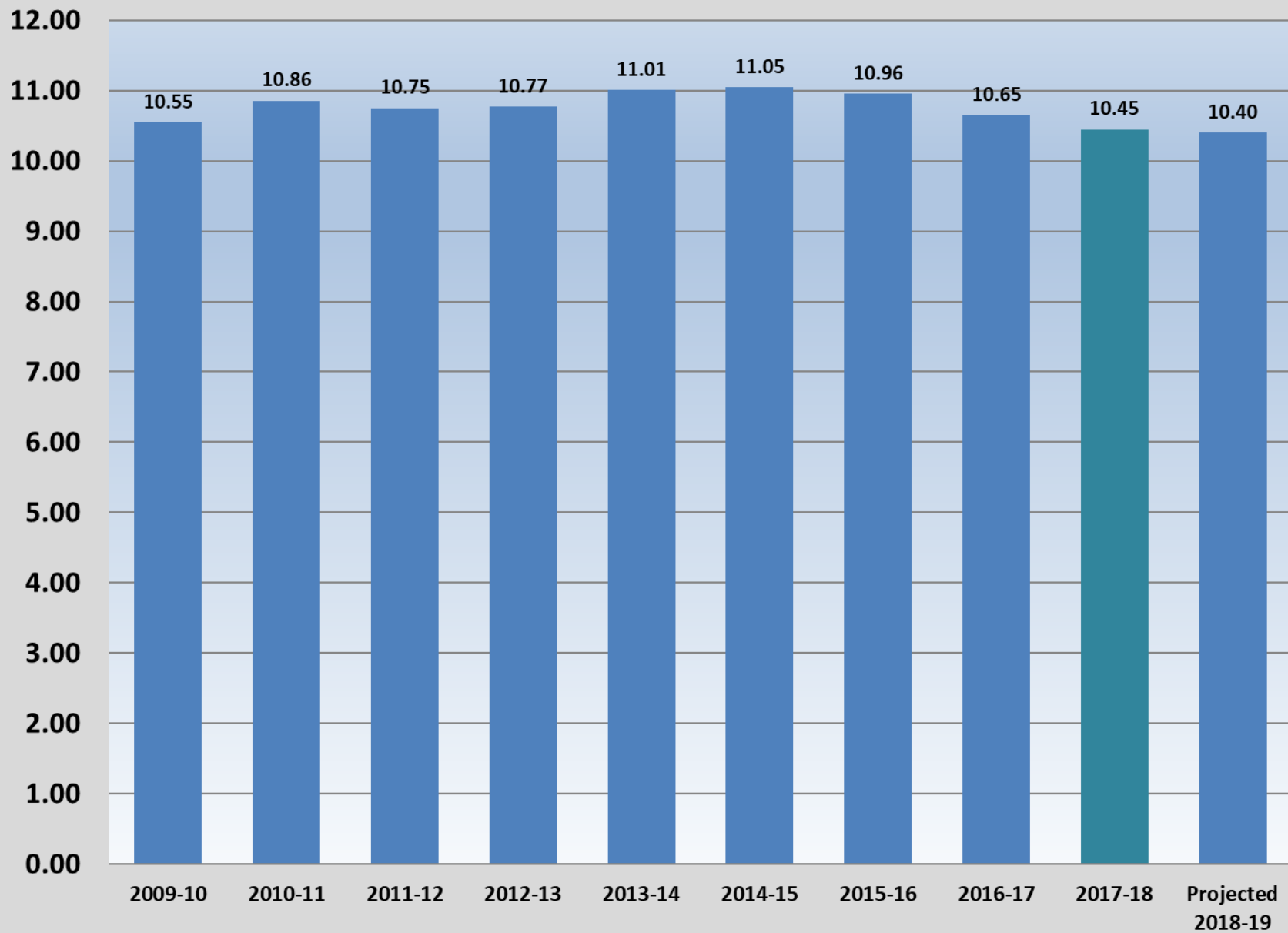


# Building Based Professional Staff





# Students *per* Teaching Staff



# **PROJECTED 2017-18 FUND BALANCE**

# Projected Fund Balance - Year End 2018-19

<b>Ending Fund Balance 6/30/17</b>	<b>\$23,422,731</b>
<b>Plus:</b> Year End Revenues	<u>\$151,280,731</u>
<b>Minus:</b> Year End Expenditures	<u>(\$154,041,975)</u>
<b>Projected Ending Fund Balance 6/30/18</b>	<b><u>\$20,661,487</u></b>
<b>To Be Allocated as Follows:</b>	
Tax Certiorari Reserve	\$4,425,523
Self-Insured Health Insurance Reserve	\$4,450,732
Debt Service Reserve	\$444,073
NYS Employees' Retirement Reserve	\$2,105,849
Reserve for Encumbrances	\$1,469,033
Unassigned Fund Balance *	<u>\$5,641,277</u>
Assigned Fund Balance for 2018-19	<u>\$2,125,000</u>
<b>Projected Ending Fund Balance 6/30/18</b>	<b><u>\$20,661,487</u></b>

\* 3.58% of 2018-19 Draft Budget - may retain up to 4%

# **2018-19 EXPENSE BUDGET**

# Key Components Summary - Draft 2018-19 Budget

Category	2015-16 Actual	2016-17 Actual	2017-18 Adopted	2017-18 Projected	2018-19 Draft Budget	Budget \$ Increase	Budget % Increase
Board of Education, Central Administration & Special Items	3,747,055	3,676,556	3,802,321	3,817,744	3,952,403	\$150,082	3.95%
Operations & Maintenance	9,275,700	8,904,316	10,522,187	10,009,207	10,593,807	71,620	0.68%
Plant & Capital Improvements	2,210,589	3,043,391	2,918,127	2,918,127	2,045,203	(\$872,924)	-29.91%
Regular Education	64,969,746	66,064,550	68,847,355	68,342,929	69,738,484	891,129	1.29%
Technology	2,546,051	2,640,057	3,418,717	3,459,920	2,945,041	(\$473,676)	-13.86%
Special Education	11,837,524	12,489,505	12,497,911	12,792,238	13,196,256	698,345	5.59%
Transportation	3,742,011	4,030,941	4,250,110	4,212,222	4,316,886	\$66,776	1.57%
Interscholastic Athletics	1,449,253	1,681,282	1,727,835	1,721,906	1,739,475	11,640	0.67%
Employee Benefits	33,692,025	33,580,069	35,267,956	34,916,254	36,851,470	\$1,583,514	4.49%
Other Tax Refunds & Tax Certiorari	-	-	25,000	25,000	1,050,000	1,025,000	4100.00%
Debt Service	9,741,534	9,821,723	9,977,124	9,993,018	10,022,066	44,942	0.45%
Other	504,593	472,088	436,123	441,137	448,316	\$12,193	2.80%
Unspent Budget Surplus	-	-	-	(507,726)		-	
TOTAL	\$143,716,081	\$146,404,478	\$153,690,765	\$152,141,976	\$156,899,407	\$3,208,642	2.09%
Tax Certiorari Settlements from Reserve	96,655	976,228	-	1,300,000	-	-	
Health Insurance Payments from Reserve	-	-	-	600,000	-	-	
GRAND TOTAL	\$143,812,736	\$147,380,706	\$153,690,765	\$154,041,976	\$156,899,407	\$3,208,642	2.09%

# Expense Budget

## Additional Considerations

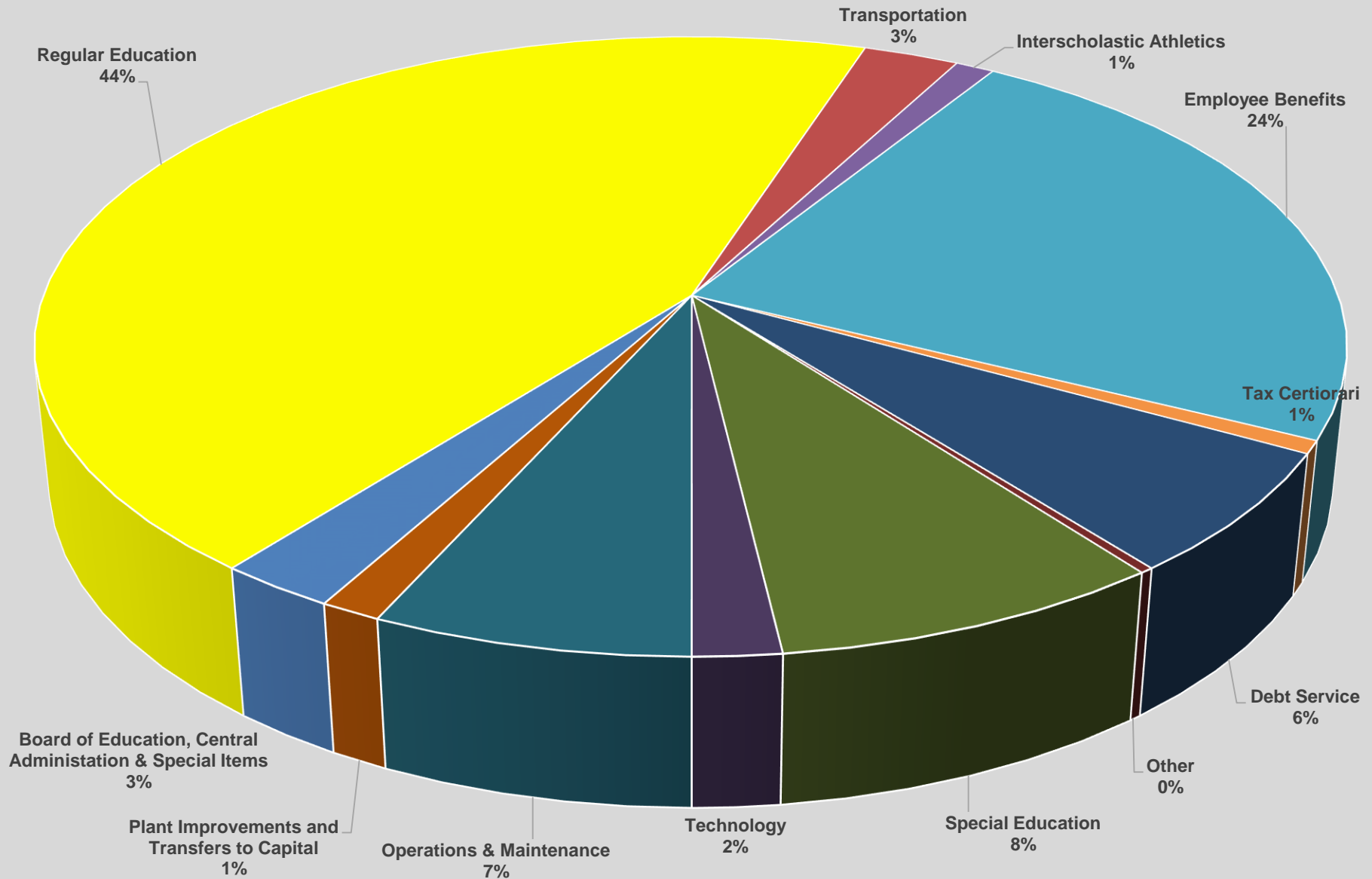
**Security** – The District has engaged a professional security consultant to guide us through the updating of our security plans and to identify opportunities for improvement. The 2017-18 budget allocation in this area is \$50,000 which is being utilized to accomplish many of these initiatives.

Although not initially included in the draft budget proposal, it is recommended to include an additional \$250,000 in the 2018-19 budget in support of continued District security to be allocated as follows:

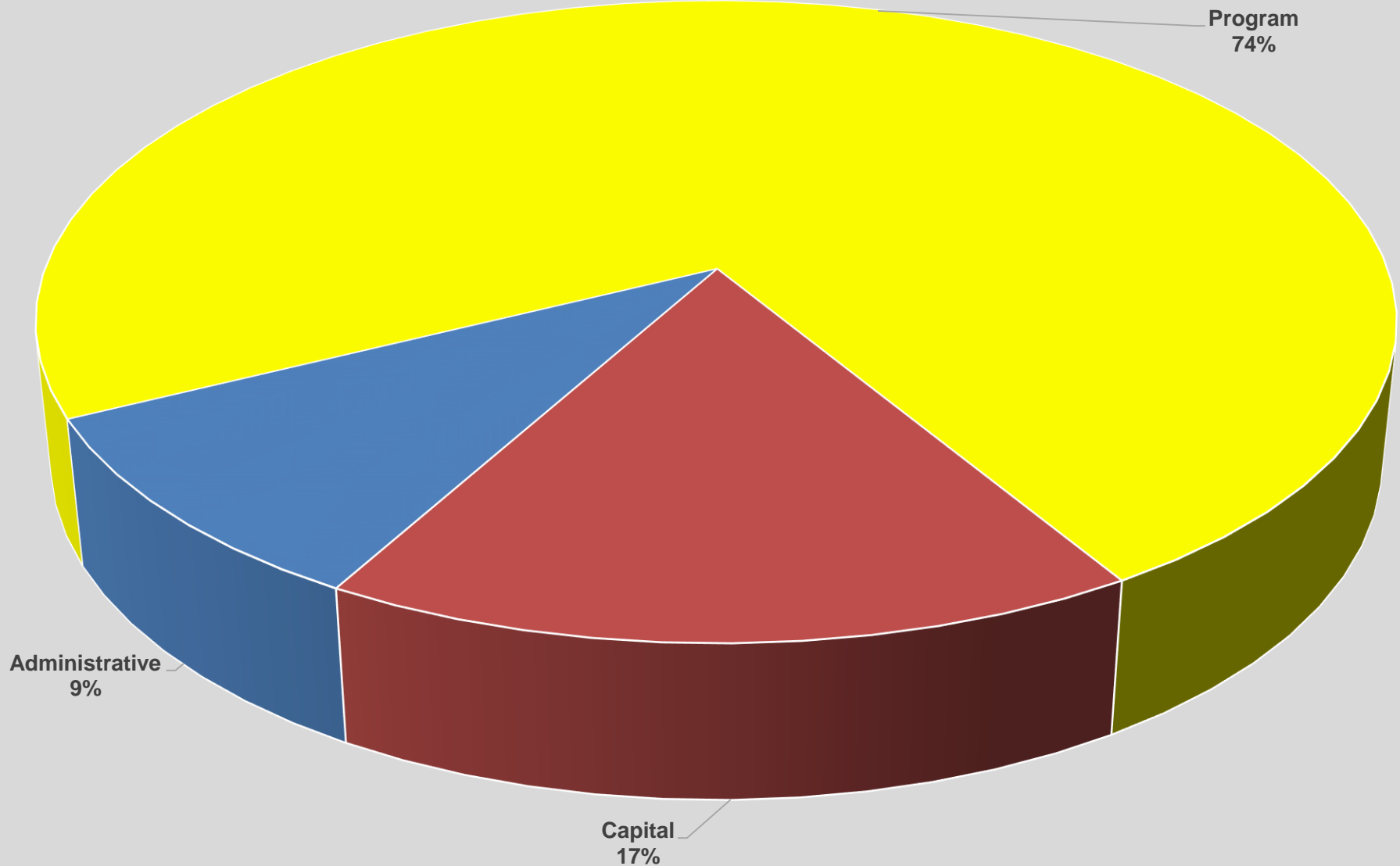
- Director of Security - \$125,000
- Funding of additional Security related initiatives such as Visitor Management Systems, building improvements and technology upgrades - \$125,000

**Total Budget Impact: \$250,000**

# Total Key Components

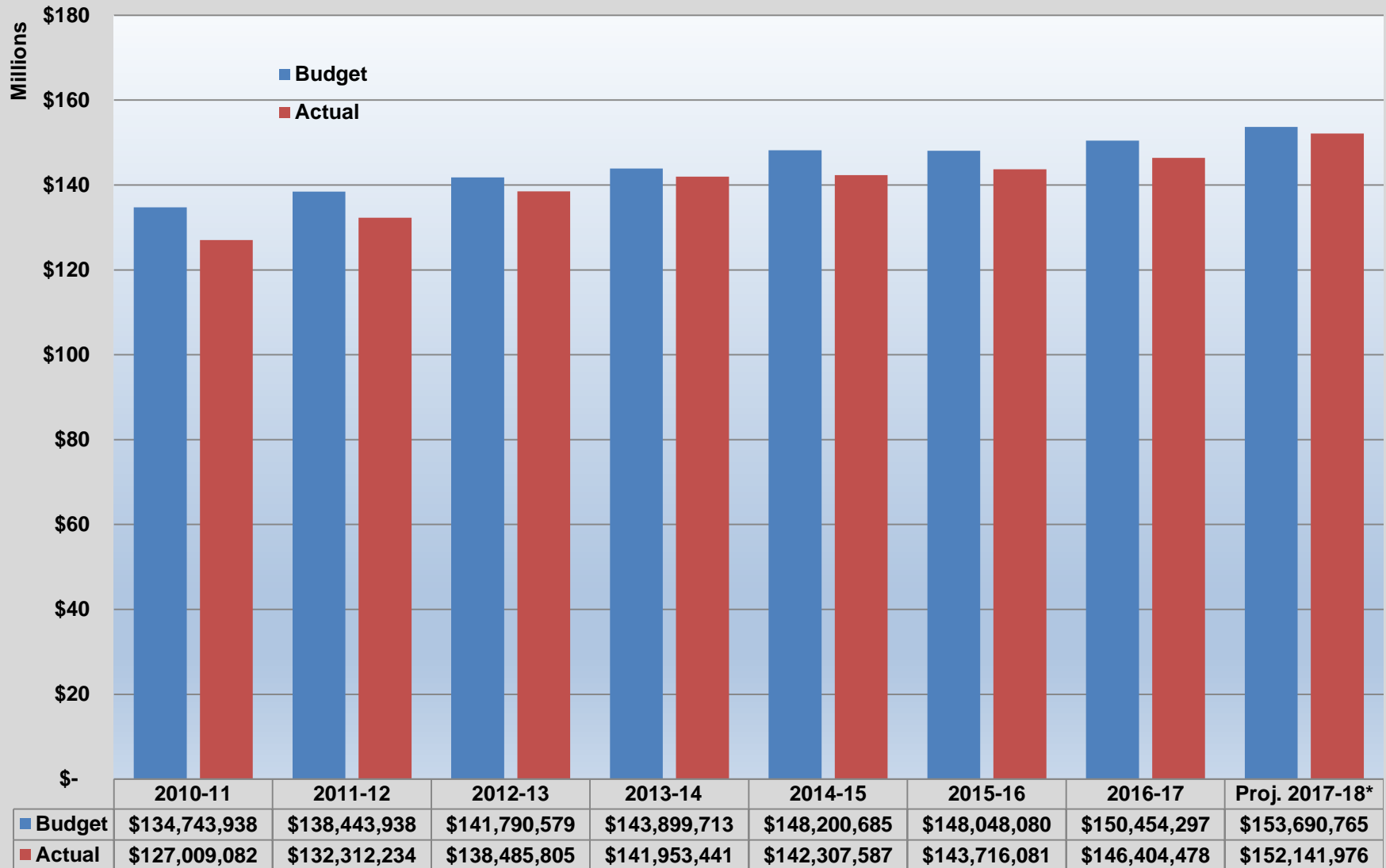


# 2018-19 Three Part Budget Summary





# Budget vs. Actual Comparison



\*Total 2017-18 projected expenses excludes \$1.3 million in transfers from the tax certiorari reserve and \$600 thousand from the health insurance reserve and expenditures off of prior year encumbrances. In addition, the District projects an additional \$507M in surplus sources from various expenditure categories.

**2018-19**

**REVENUE BUDGET**

# Revenues

2016-17 Actual	2017-18 Budget	Projected Revenue 2017-18	Draft Budget 2018-19
\$151,164,085	\$153,690,765	\$154,080,163	\$156,899,407

Budget to Budget Increase: \$3,208,640 or 2.09%

Proposed Budget to Projected Revenue Increase: \$2,819,244 or 1.83%

## Highlights

- State aid estimated to increase 3.00% over current year projected primarily due to an increase in building aid associated with the 2014 Bond Project. Final state budget not yet approved by NYS.
- Interest earnings projected to increase \$214,663 over projected actual 2017-18.

Revenue Area	Budget +/-	Description
State Aid	\$267,328	Estimated increase primarily due to Building aid.
Misc. Revenues	\$693,000	Interest income +\$450M, PILOTS +\$25M, Transfer from Reserves +\$174M, Bi-Sected Dwellings +\$33M, Sales Tax +50M, Building Use Fees -17M and other Misc. -\$22M.
Assigned Fund Balance	(\$674,432)	Based on projected 2017-18 FYE Fund Balance and Reserve recommendations.
Tax Levy	\$2,922,514	Increase required to fully fund the proposed budget.

# **PROJECTED 2018-19 TAX LEVY**

# Tax Levy Calculation

<b>2018 – 19 PROPOSED BUDGET</b>	<b>\$156,899,407</b>
Minus Non-Property Revenues	\$10,361,767
Minus Assigned Fund Balance	\$2,125,000
<b>TOTAL PROJECTED TAX LEVY</b>	<b>\$144,412,640</b>

	2017-18	Projected 2018-19	\$ Diff.	% Diff.
TAX LEVY	\$141,490,126	\$144,412,640	\$2,922,514	2.07%

# **2018-19 BUDGET PLAN REVIEW**

# 2018-19 DRAFT BUDGET PLAN - MARCH 5, 2018

	2017-18 Approved Budget	2018-19 Proposed Budget	Budget to- Budget Increase	% Difference
<b>Total Expenditures</b>	<b>153,690,765</b>	<b>156,899,407</b>	<b>3,208,642</b>	<b>2.09%</b>
<b>Non-Property Revenues</b> <i>% of Total Budget</i>	<b>9,401,207</b> <i>6.12%</i>	<b>10,361,767</b> <i>6.60%</i>	<b>960,560</b>	<b>10.22%</b>
<b>Transfer From Reserves</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Assigned Fund Balance</b>	<b>2,799,432</b>	<b>2,125,000</b>	<b>(674,432)</b>	<b>-24.09%</b>
<b>Total Tax Levy</b> <i>% of Total Budget</i>	<b>141,490,126</b> <i>92.06%</i>	<b>144,412,640</b> <i>92.04%</i>	<b>2,922,514</b>	<b>2.07%</b>

# 2018-19 Draft Budget Plan

## March 5, 2018

<b>2018-19 Draft Budget:*</b>	<b>\$</b>	<b>156,899,407</b>
<b>Budget to Budget Increase:</b>		<b>2.09%</b>
<b>Projected Increase in Tax Levy:</b>		<b>2.07%</b>
<b>Projected Tax Levy Limit:</b>		<b>3.08%</b>
<b>Amount Below the Projected Limit:</b>	<b>\$</b>	<b>1,429,955</b>
<b>Projected Tax Rate Increase:</b>		
	<b>Town of Scarsdale</b>	<b>1.98%</b>
	<b>Town of Mamaroneck</b>	<b>3.53%</b>

**Budget Projection includes a \$1,025,000 one-time increase to the 2018-19 Tax Certiorari budget line in support of projected future tax certiorari claims. The Budget projection also includes staff additions previously discussed.**



# 2018-19 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting - January 8 <sup>th</sup>	Discussion of Key Budget Factors, Budget Update and Budget Parameters
Regular Board Meeting - January 22 <sup>nd</sup>	Discussion of Staffing Recommendations
Budget Session #1 and #2 - February 5 <sup>th</sup>	2018-19 Budget Plan, Debt Service, Transportation and Employee Benefits
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Budget Vote Date - May 15<sup>th</sup>

# QUESTIONS & DISCUSSION

# APPENDIX

# Capital Projects – *Transfer to Capital Fund - Updated*

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$1,741,545	\$1,699,432	\$1,699,432	\$1,200,000

Budget to Budget Decrease: (\$499,432) or (29.39%)

Projected Expense to Proposed Budget Decrease: (\$499,432) or (29.39%)

## Highlights

- Capital Project items will typically need to be submitted to NYSED for approval and building aid when qualified. *These items are excludable in the calculation of the tax cap.*
- Items are typically identified on the Facilities Master Plan. They would also typically need to be addressed more immediately than awaiting inclusion in a bond project.

SCHOOL	PROJECT	AMOUNT
High School	Butler Field – synthetic turf replacement and track re-surface	\$1,200,000
District-wide	Additional funds in support of the 2014 Bond Project	\$270,000
	Transfer and close out of <u>all</u> funds previously set aside for the Dean Field Project	(\$270,000)
<b>GRAND TOTAL</b>		<b>\$1,200,000</b>

# Scarsdale Public Schools



## 2018-19 School Budget Presentation Budget Session #3

February 12, 2018

# Budget Focus for February 12, 2018

## **Budget Study Session #3**

- 1. Questions from Budget Sessions #1 & #2**
- 2. District Instruction**
- 3. Interscholastic Athletics**
- 4. Special Education and Student Services**
- 5. Technology**
- 6. Facilities**
- 7. 2018-19 Budget Plan Update**
- 8. Discussion Items**
- 9. Budget Development Process**

# Questions from Budget Sessions #1 & #2

**Q1. Please explain why 2017-18 Technology and Debt Service budgets are projected to be over-spent?**

**A1.** The Technology budget is projected to be slightly over-spent due to contractual salary increases. The Debt Service budget is also projected to be \$15,894 over budget due to interest payments associated with the 2014 Bond Project financing which finalized after the 2017-18 fiscal year had begun.

**Q2. Can you please explain Assigned Fund Balance?**

**A2.** Assigned Fund Balance is the type of fund balance that is allocated to offset taxes as a one-time non-recurring revenue source.

# Questions from Budget Sessions #1 & #2

- Q3. Why if total current year Employee Benefits expenditures are below budget, but current year Health Insurance expenditures are above budget, that they don't cancel each other out to be on budget?**
- A3. The Administration is recommending that the funds from the Health Insurance Reserve be used to adjust the School Budget upwards in support of this increase in claims experience and that they not be funded from other accounts.
- Q4. Is it possible to defer vehicle replacement?**
- A.4 Although it is possible to defer the purchase of vehicles to future years it is not the recommendation of the Administration. The District has developed a long-term vehicle replacement plan which tracks the condition and mileage of each vehicle. The goal of this plan is to purchase vehicles only as needed and in relatively level dollar amounts in order to keep flat budget levels. All District school transportation must pass intensive bi-annual NYS Department of Transportation inspections in addition to regular inspections from District/Village mechanics.



# Questions from Budget Sessions #1 & #2

- Q. 5      The enrollment projections show the potential for a need for 2 additional FTEs -- can color be provided on which grade-groups are on the cusp, and how close they are?**
- A. 5**      The two additional FTEs are projected from 1) budgeting 106 sections + 2 contingent, which is up from 105 sections + 2 contingent in last year's budget, and 2) anticipating the need for 2 ICT K sections given current CPSE. The possible places where contingency may be needed (growing 106 to 107 or 108 sections) are: Greenacres Gr. 5 (projected at 3 over cap, 1 beyond our practice of +2 over for ICT); Edgewood Gr. K (projected at cap) and Heathcote Gr. 1 (projected 1 away from cap, 2 from break).
- Q. 6      Can staffing positions required by enrollment developments after budget is finalized funded from fund balance?**
- A. 6**      Funding additional teaching staff from fund balance is neither recommended nor allowable. Increasing the budget requires voter approval unless it is an emergency in nature. This is typically facilities related, such as a roof failure where attaining voter approval would be prohibitive. The budget may also be increased by transferring funds from specific previously approved reserves, but not by a transfer from unassigned fund balance. In addition, funding from surplus within the budget is not recommended as there is a risk of over-spending the budget which is not authorized.

# Questions from Budget Sessions #1 & #2

**Q7. In regards to the potential need for 2 teachers for co-taught K classes: what is the current actual-registered and projected total enrollment for co-taught K classes?**

**A7.**

School & Grade	Current (as of 2/5/18)	Projected
Edgewood Gr. K	2 sections- 22 (14+8) and 23 (14+9)	Gr. 1- anticipated to be the same
Fox Meadow Gr. 2	22 (18+4)	Gr. 3- anticipated to be the same
Greenacres Gr. 4	26 (18 +8)	Gr. 5- anticipated to increase, possible causing a break. This would necessitate an additional co-teacher to keep ratios balanced
Heathcote	None	
Quaker Ridge Gr. 1	2 sections- 20(13+7) and 19 (13+6)	Gr. 2- anticipated to be the same
Quaker Ridge Gr. 3	22 (17+5)	Gr. 4- anticipated to be the same
Quaker Ridge Gr. 5	20 (15+5)	N/A (aging out to Gr. 6)
TBD		Gr. K- 1 or 2 ICT, location TBD

# Questions from Budget Sessions #1 & #2

- Q8. How did current year registration/enrollment for the STEAM classes play out? Were students closed out of classes, or is the issue giving rise to the ask for an increase of 0.40 FTE purely one of expectation of increased interest for next year?**
- A8.** The request for a 0.40 FTE contingency STEAM position is based on an anticipated interest in the STEAM classes due to the opening of the D-Lab and perceived student interest. We will have preliminary enrollment information at the end of March, before the Board adopts the final budget in April. We do not believe that any students were denied entry to a class due to a cap.

# **DISTRICT INSTRUCTION**

Budget Session #3

# Instructional Offices

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$4,131,343	\$5,130,546	\$5,066,313	\$5,149,057

Budget to Budget Increase: \$18,511 or 0.36%

Projected Expense to Proposed Budget Increase: \$82,744 or 1.63%

## 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, transition plan implementation, and supervision of coordinators and specialists. The office is also responsible for standardized testing, including the hiring of translators, test security, and state reporting with the Administrative Technology staff.
- Funds building-level supervision, including the salaries for all principals and assistant principals as scheduled by contract, and the operating expenses of principal's offices in seven schools.

# Instruction – *Staff & Curricular Development*

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$1,193,672	\$1,364,486	\$1,384,427	\$1,431,648

Budget to Budget Increase: \$67,162 or 4.92%

Projected Expense to Proposed Budget Increase: \$47,221 or 3.41%

## Highlights

- Provides professional development opportunities for our nearly 460 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*

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$55,341,005	\$56,782,195	\$56,404,591	\$57,548,803

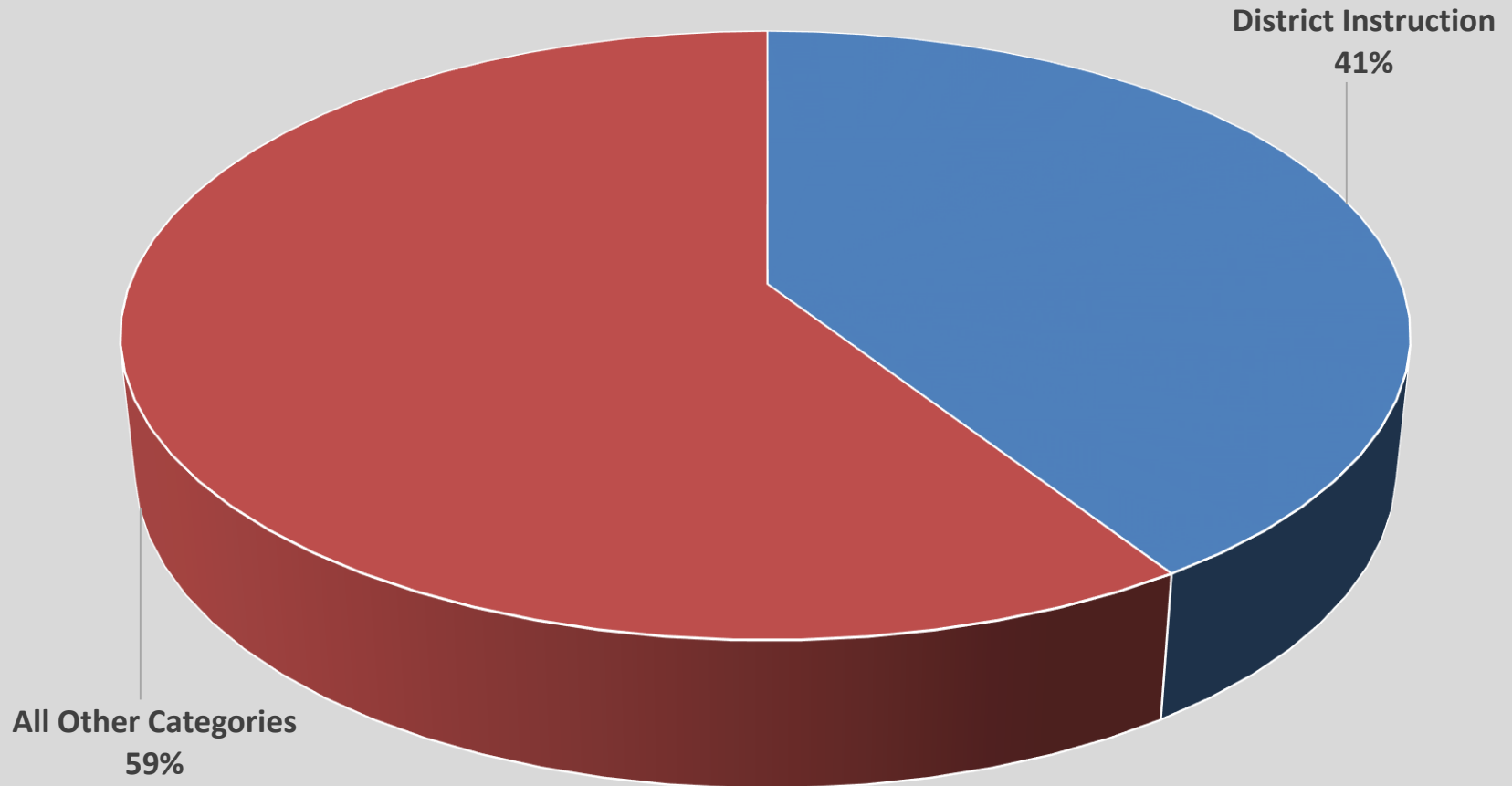
Budget to Budget Increase: \$766,608 or 1.35%

Projected Expense to Proposed Budget Increase: \$1,144,212 or 2.03%

## Highlights

- Provides salaries for instructional staff district-wide as per the 2016-2020 STA contract
- Includes funding for the following additional positions for 2018-19:
  - 1.0 FTE Elementary Positions to accommodate projected enrollment fluctuations, resulting in net 2.0 contingency for section breaks
  - 0.40 FTE contingency for anticipated STEAM and other specialized coursework enrollments
- Allocates per-pupil allowances by level for instructional materials and supplies. These funds are matched to priorities determined within each building.

# District Instruction





# **INTERSCHOLASTIC ATHLETICS**

Budget Session #3

# Interscholastic Athletics

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$1,681,282	\$1,727,835	\$1,721,906	\$1,758,000
Budget to Budget Increase: \$30,165 or 1.75%			
Projected Expense to Proposed Budget Increase: \$36,094 or 2.10%			

## Highlights

Student Participation	2014-15	2015-16	2016-17	2017-18
Fall Participation	514	501	522	527
Winter Participation	373	374	377	421
Spring Participation	432	450	440	
Total Participation	887	867	869	763
Total Students	1569	1525	1545	1543

# Interscholastic Athletics

## Highlights (continued)

Boys Participation	2014-15	2015-16	2016-17	2017-18
Fall Participation	200	209	223	227
Winter Participation	223	229	241	263
Spring Participation	264	262	255	
Total Participation	455	462	463	390
Total Boys	785	748	747	748

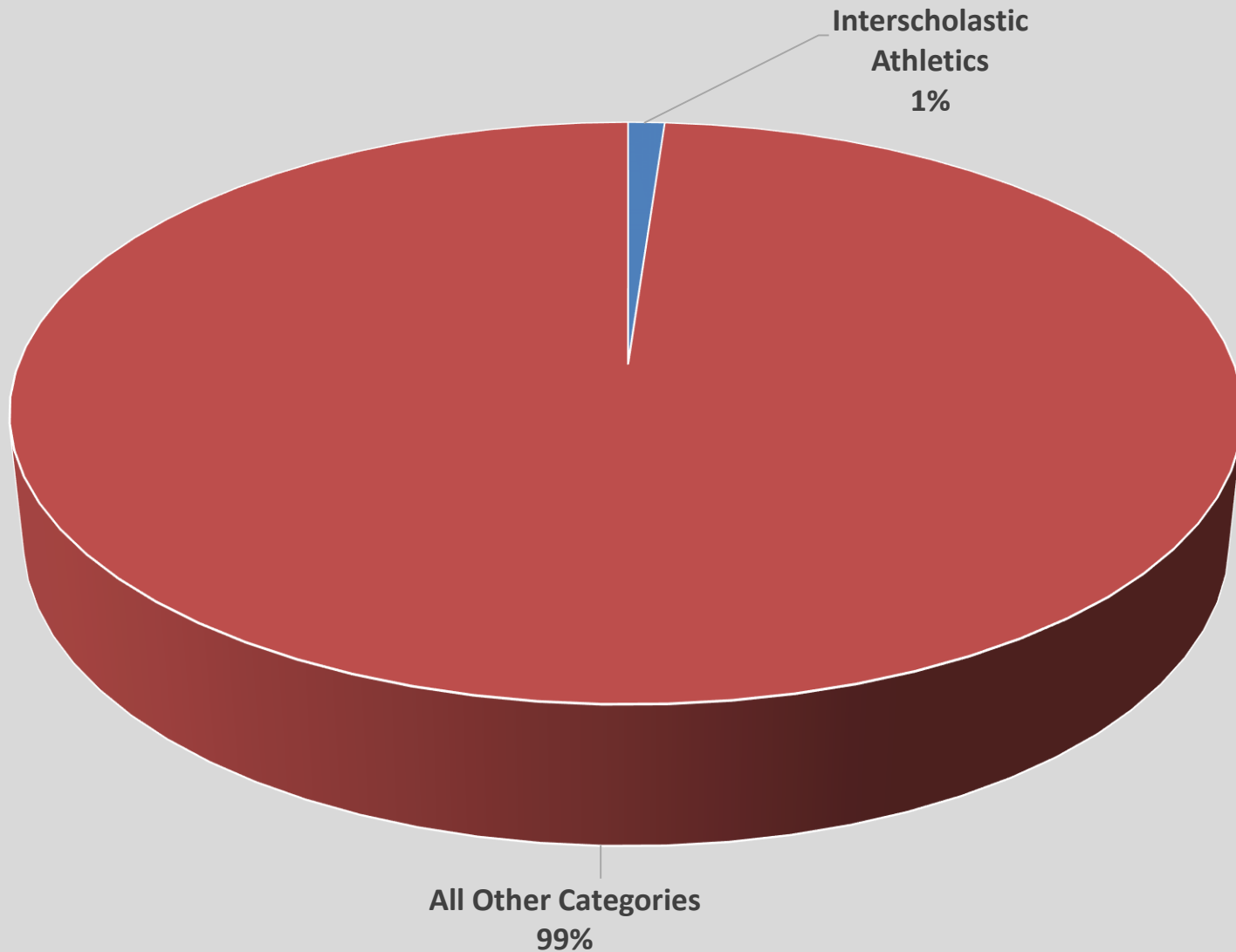
Girls Participation	2014-15	2015-16	2016-17	2017-18
Fall Participation	314	292	299	300
Winter Participation	150	145	136	158
Spring Participation	168	188	185	
Total Participation	432	405	406	373
Total Girls	784	777	799	795

# Interscholastic Athletics

## Highlights (continued)

- Expansion of physical activity clubs/teams at the Middle School (e.g., Baseball, Softball, Soccer)
- Budget to projected actual difference primarily due to:
  - Zero-based line item budget process
  - Use of a cost-based method
- Increase in budget to budget primarily due to:
  - Normalization of costs
    - Supplies
    - Equipment

# Interscholastic Athletics



# **SPECIAL EDUCATION & STUDENT SERVICES**

Budget Session #3

# Special Education

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$12,489,505	\$12,497,911	\$12,792,238	\$13,196,256
Budget to Budget Increase: \$698,344 or 5.59%			
Projected Expense to Proposed Budget Increase: \$404,018 or 3.16%			

## Highlights

- Includes the following new position:
  - 1.00 Contingent FTE Special Education Position (Kindergarten co-taught)
- Related service costs for an additional Kindergarten co-taught class are included in the budget for 2018-19.
- All current special education programs maintained and retiring staff are being replaced.
- Excluding salary increases, Special Education expenditures have gone from \$4.81 million in 2016-17 to \$4.54 million in 2017-18. The 2018-19 non-salary budget is flat compared to projected 2017-18 expenditures.

# Special Education

## Highlights (continued)

- Cost savings in non-salary expenses for Special Education have come mainly from a decrease in out of District placements which have been tempered by increased negotiated settlement costs over the past three years.
- Settlement costs have ranged from \$785 thousand to \$1.1 million since 2015-16 and are estimated at \$969 thousand for 2018-19.
- The number and cost of settlements is highly unpredictable. The number of residential settlements (which provide a cost savings when compared to IEP directed placements) have trended upward and are often high cost.



# Student Services

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$5,398,530	\$5,570,128	\$5,487,598	\$5,590,451
Budget to Budget Increase: \$20,323 or 0.36%			
Projected Expense to Proposed Budget Increase: \$102,853 or 1.87%			

## 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 2018-19 contract for SEFC will be approved by the Board separately.

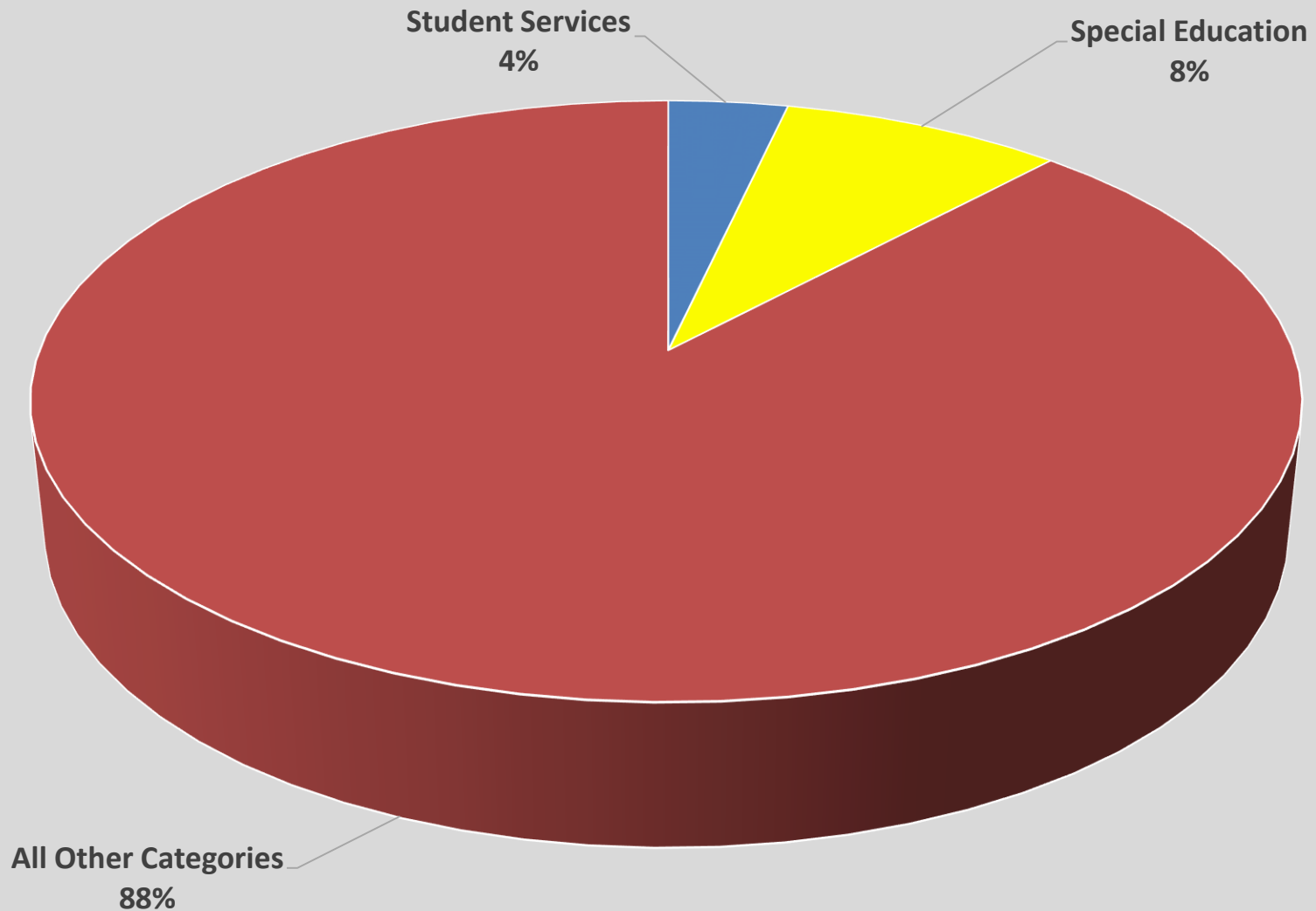
## Psychological Services

- Includes salaries of all current school psychologists - 10 school based and 1 district level psychologist.
- No major adjustments to budget aside from salary adjustments.

## Health Services

- Includes salaries for all current district nurses and nurses provided to both French American and Immaculate Heart of Mary Schools.
- Increased AED related costs due to purchase of add'l machines for the athletic dept.

# Special Education & Student Services



# TECHNOLOGY

Budget Session #3

# Technology

**VOI vs. TCO**

**MOOSE**

# Technology

## **The Context**

- Planning for technology involves an increasing amount of uncertainty - some of the technology (hardware and software/online services) that we will be purchasing is not available yet.
- Large quantities of mobile devices are impacted by relatively small pricing changes.
- The increasing use of online services requires an ongoing funding commitment.
- This budget is guided by the goals in the District's Transition Plan as well as the Technology Plan adopted by the Board and approved by the NYSED.

# Technology

## **The Context (continued)**

- We plan technology in “packages” that include products, training, and support.
- We have a custom framework to guide our purchasing:  
Practical, Political, Pedagogical
- Computer teachers study the latest technology trends, and we consult with other districts via NYTEN to validate our purchasing strategy.
- We have an excellent record of making good purchasing decisions and accurately predicting future trends.
- Any budget increase usually is the result of:
  - Program enhancements
  - A need to increase efficiency/management

# **INFORMATION TECHNOLOGY**

## **Administrative Technology & Technical Services**

Budget Session #3

# Administrative Technology

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$991,807	\$1,696,248	\$1,706,484	\$1,062,506
Budget to Budget Decrease: (\$633,742) or (37.36%)			
Projected Expense to Proposed Budget Decrease: (\$643,978) or (37.74%)			

## 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.
  - Desktop hardware and computer software support for administrators, psychologists, counselors, secretaries, custodians, and all staff in Central Office, the cafeterias, bus compound, and the grounds and maintenance buildings.



# Administrative Technology

## Highlights (continued)

- In 2017-18 the administrative technology equipment budget included a one-time increase of \$600,000 to allow the District to replace the core network switches (Transition Goal # 7) and \$70,000 to implement new time clocks for custodians, bus drivers, and aides (Transition Goal #11). The 2018-19 equipment budget has been reduced back to its previous level of \$75,000.
- An increase of \$12,000 is necessary to cover:
  - the implementation cost and licenses for School Dismissal Manager for all five elementary schools;
  - the license for Campus Learning to enable Infinite Campus to exchange roster and assignment data with Learning Management Systems; and
  - the licenses and hardware maintenance for TimeClock Plus, the newly implemented time management solution for custodians, bus drivers, and aides.

# Technical Services

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$502,881	\$520,547	\$530,211	\$589,240

Budget to Budget Increase: \$68,693 or 13.20%

Projected Expense to Proposed Budget Increase: \$59,029 or 11.13%

## Highlights

- Technical Services includes the support of the District's network and server infrastructure, phone system, computer hardware, audiovisual equipment, as well as cable TV productions and audiovisual support.
- A budget increase of \$50,000 is necessary to cover the installation cost of new classroom display technology.

# **INSTRUCTIONAL TECHNOLOGY**

Budget Session #3

# Instructional Technology

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$1,145,369	\$1,201,922	\$1,223,225	\$1,293,295

Budget to Budget Increase: \$91,373 or 7.60%

Projected Expense to Proposed Budget Increase: \$70,070 or 5.73%

## Highlights

- This budget includes funds for software and online services, with approximately \$75,000 reimbursed by NY State.
- Subscription databases are supplemented by free NOVEL state databases.
- This budget pays for mandated and essential services, including our Website, Internet Filtering, and Library Technology.
- This budget includes support services for our Google domain, Google Apps and Gmail, as well as backup services.
- Technical support contracts, including support contracts for our wireless network and other services are part of this budget.
- Professional Development via LHRIC Technology Leadership Institute is included in this budget.

# Instructional Technology Lease/Purchase Plan

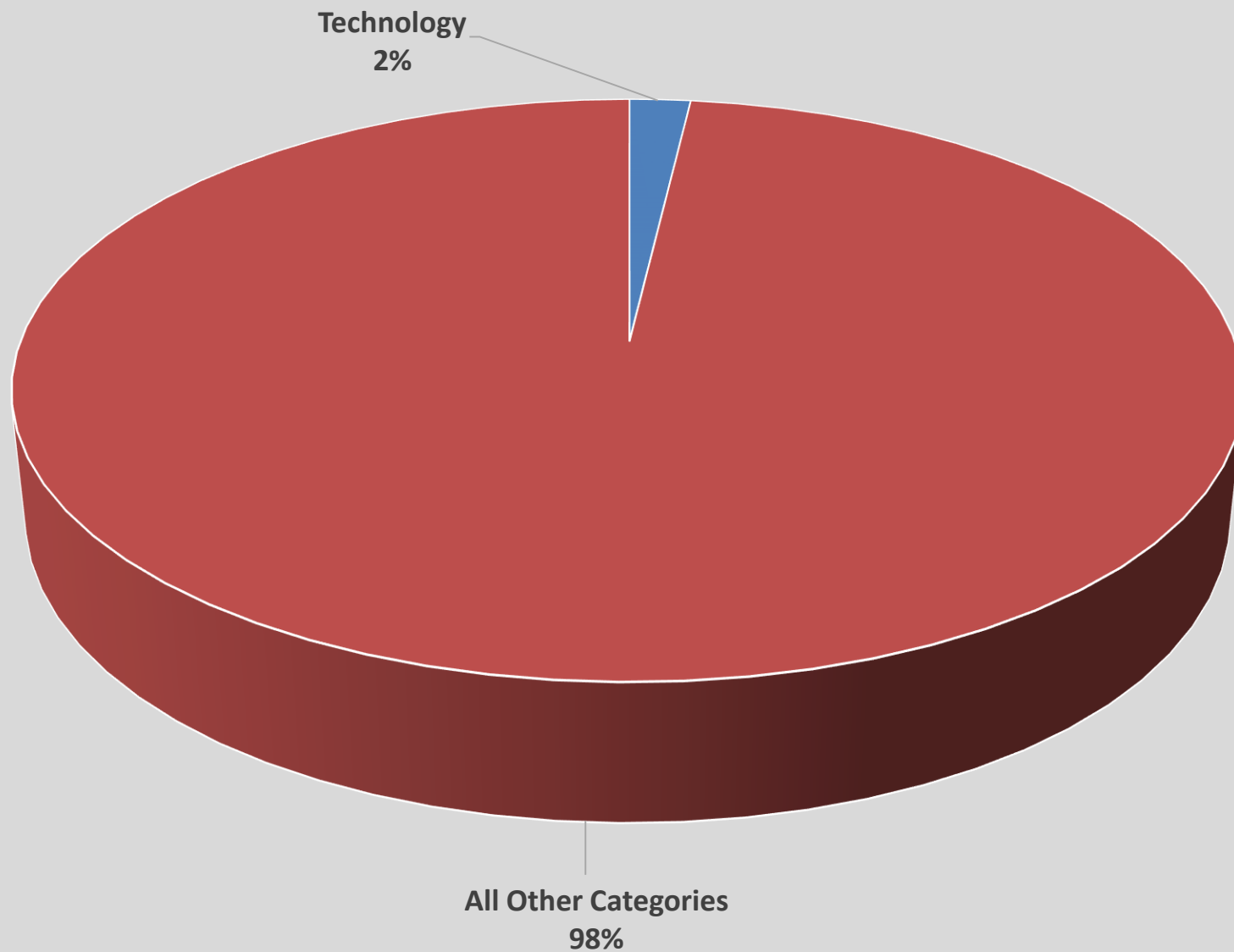
## **Budget Highlights**

- The Instructional Technology budget supports the four-year computer replacement cycle and hardware projection outlined in the Board-approved Technology Plan.
- The Hardware Lease/Purchase budget is outlined in our three-year Technology Plan, and this year's budget matches the funding forecasted in the plan that was approved by the Board in 2016.
- Most of the Instructional Technology budget lines are flat (0% increase) with two exceptions:
  - There is an increase of approximately \$25 thousand in the software/online services to cover new instructional initiatives that support our technology plan, including a Learning Management System for the Middle School and iPad apps in grades K-8.
  - There is an increase of approximately \$25 thousand in the line item that covers non-instructional expenses, primarily driven by the partial implementation of a mobile device management solution.

## **Instructional Highlights**

- Elementary: Chromebook 1:1 program in grades 3-5 & K-2 mobile devices
- Middle School: Launch of the 1:1 iPad program in 6<sup>th</sup> grade
- High School: Technology upgrades (library and classroom computers) as specified in the four-year hardware replacement cycle, including an upgrade to our Digital Art Lab

# All Technology Services



# **FACILITIES**

## **Plant Operations & Maintenance**

Budget Session #3

# Plant Operations

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$6,051,445	\$7,072,508	\$6,705,716	\$7,381,057

Budget to Budget Increase: \$308,549 or 4.36%

Projected Expense to Proposed Budget Increase: \$675,341 or 10.07%

## Highlights

- Utilities
  - Electric use is below 2009 levels due to energy performance contract, phase in of LED and lower energy consumption; however increased rates and additional space at Edgewood, Heathcote, SMS and SHS results in an increase in the electric budget of approximately \$150 thousand.
  - Heating fuels (gas and oil) use still projected to fall within current combined budget of \$1.1 million.
- 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 900 thousand sq. ft. of building space.



# Plant Maintenance

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$2,852,871	\$3,449,679	\$3,303,491	\$3,212,750

Budget to Budget Decrease: (\$236,929) or (6.87%)

Projected Expense to Proposed Budget Decrease: (\$90,741) or (2.75%)

## Highlights

- Salaries for 6.00 FTE Grounds workers and 6.0 FTE Maintenance workers
- Equipment Budget:
  - New pick-up truck and plow: \$40,000
  - Public Address System Equipment and Upgrades: \$25,000
  - LED lighting installation to Cooper House: \$15,000
- Contractual Budget
  - Installation of A/C in network server closets: \$35,000
  - Window Balances repairs: \$42,000 (recurring)
  - Indoor Air Quality Monitoring and Investigation: \$100,000
- Supplies
  - Lead water filters: \$29,400

**The Maintenance budget supports the upkeep of:**

- 900 thousand sq. ft. of building space; and
- 118 acres of grounds.

# **FACILITIES**

## **Plant Improvement & Capital Projects**

Budget Session #3

# Plant Improvement Projects

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$1,428,151	\$1,345,000	\$1,345,000	\$971,508

Budget to Budget Decrease: (\$373,492) or (27.77%)

Projected Expense to Proposed Budget Decrease: (\$373,492) or (27.77%)

## Highlights

- Items included in the 2017-18 Plant Improvement Projects budget have been identified by utilizing the Building Conditions Survey, Annual Improvements Rotation and Other Identified Projects as part of the Facilities Master Plan.
- Greenacres Exterior Painting – not included as part of bond project due to timing. This work is overdue by three years and delay could cause damage to wood trims.
- Fox Meadow Play Area – Would allow outdoor recess in non-traffic areas. High priority Building Committee item.
- SMS Partial Retaining Wall Replacement – High priority safety item.
- SMS Toilet Room Renovations – upgrades to 1950's/1960's vintage toilet rooms
- SMS Choice Re-location – Due to extensive renovations identified at Choice building space has been identified in main building which requires minor renovations.
- SHS Auditorium Lighting – Multi-year plan to update the HS Auditorium.
- SHS – Transfer from Dean Field project funds to Butler Field synthetic turf replacement.
- District-wide Roofing and Brick Repointing– annual preventative maintenance allocation.
- District-wide Building Conditions

# Plant Improvement Projects

SCHOOL	PROJECT	AMOUNT
Greenacres	Exterior Painting	\$75,000
Fox Meadow	Play Area renovation	\$195,000
Fox Meadow	Field Access Stair replacement	\$95,000
Middle School	Partial Retaining Wall replacement	\$200,000
Middle School	Choice School Rooms re-location	\$85,000
Middle School	Staff Bathroom renovations	\$150,000
High School	Auditorium Lighting upgrades	\$100,000
High School	Transfer from Dean Field Project to Butler Field Project	(\$513,492)
District-wide	Roofing repairs and Brick re-pointing	\$325,000
District-wide	Building Condition items - Facilities Master Plan	\$260,000
GRAND TOTAL		\$971,508

# Capital Projects – *Transfer to Capital Fund*

2016-17 Actual Expense	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$1,741,545	\$1,699,432	\$1,699,432	\$1,200,000

Budget to Budget Decrease: (\$499,432) or (29.39%)

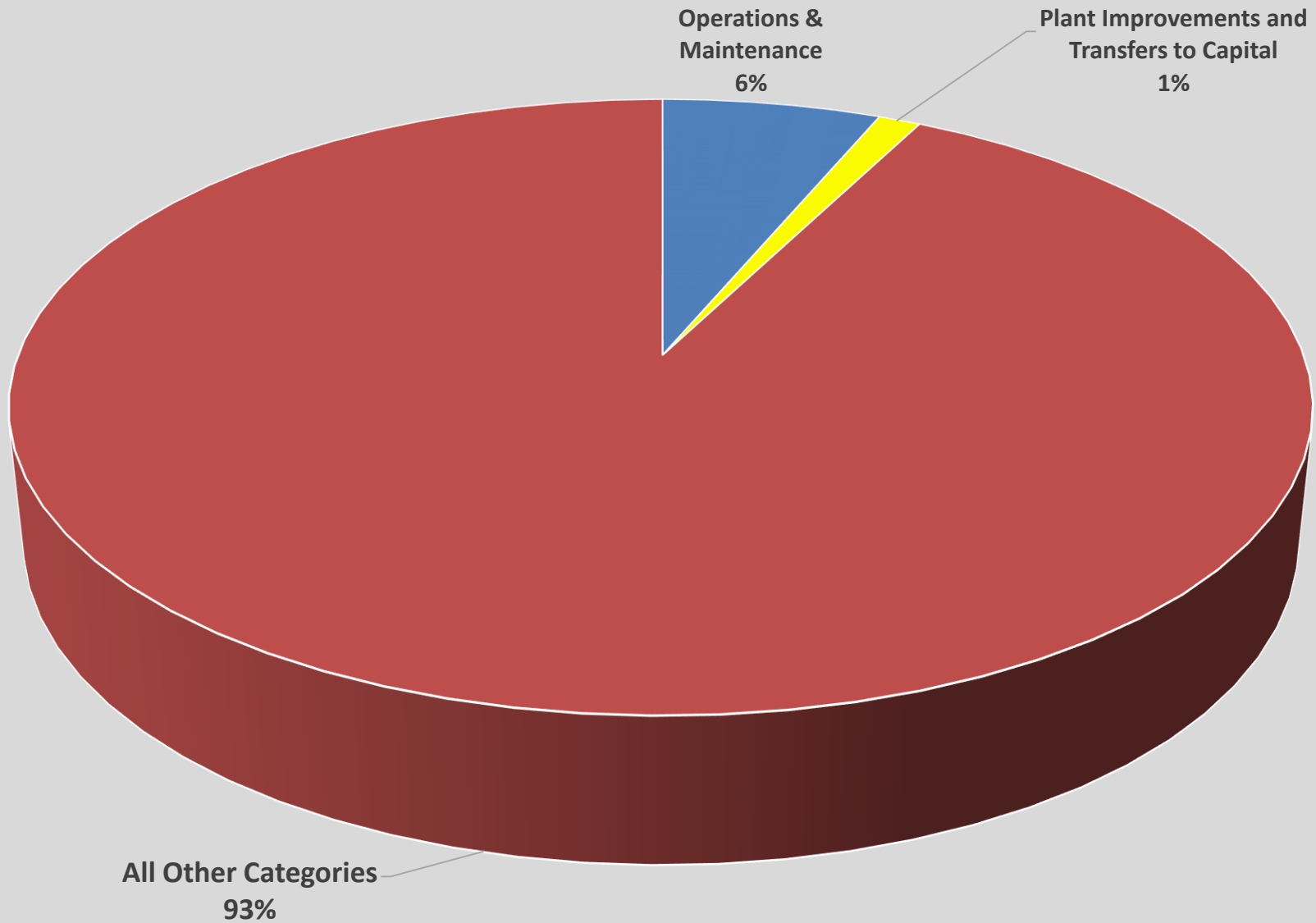
Projected Expense to Proposed Budget Decrease: (\$499,432) or (29.39%)

## Highlights

- Capital Project items will typically need to be submitted to NYSED for approval and building aid when qualified. *These items are excludable in the calculation of the tax cap.*
- Items are typically identified on the Facilities Master Plan. They would also typically need to be addressed more immediately than awaiting inclusion in a bond project.

Location	Project Description	Amount
High School Butler Field	Replacement of the synthetic turf and re-surfacing of the track. Funding includes a transfer of \$513,492 from dollars allocated for improvements to Dean Field as part of previous school budgets.	\$1,200,000

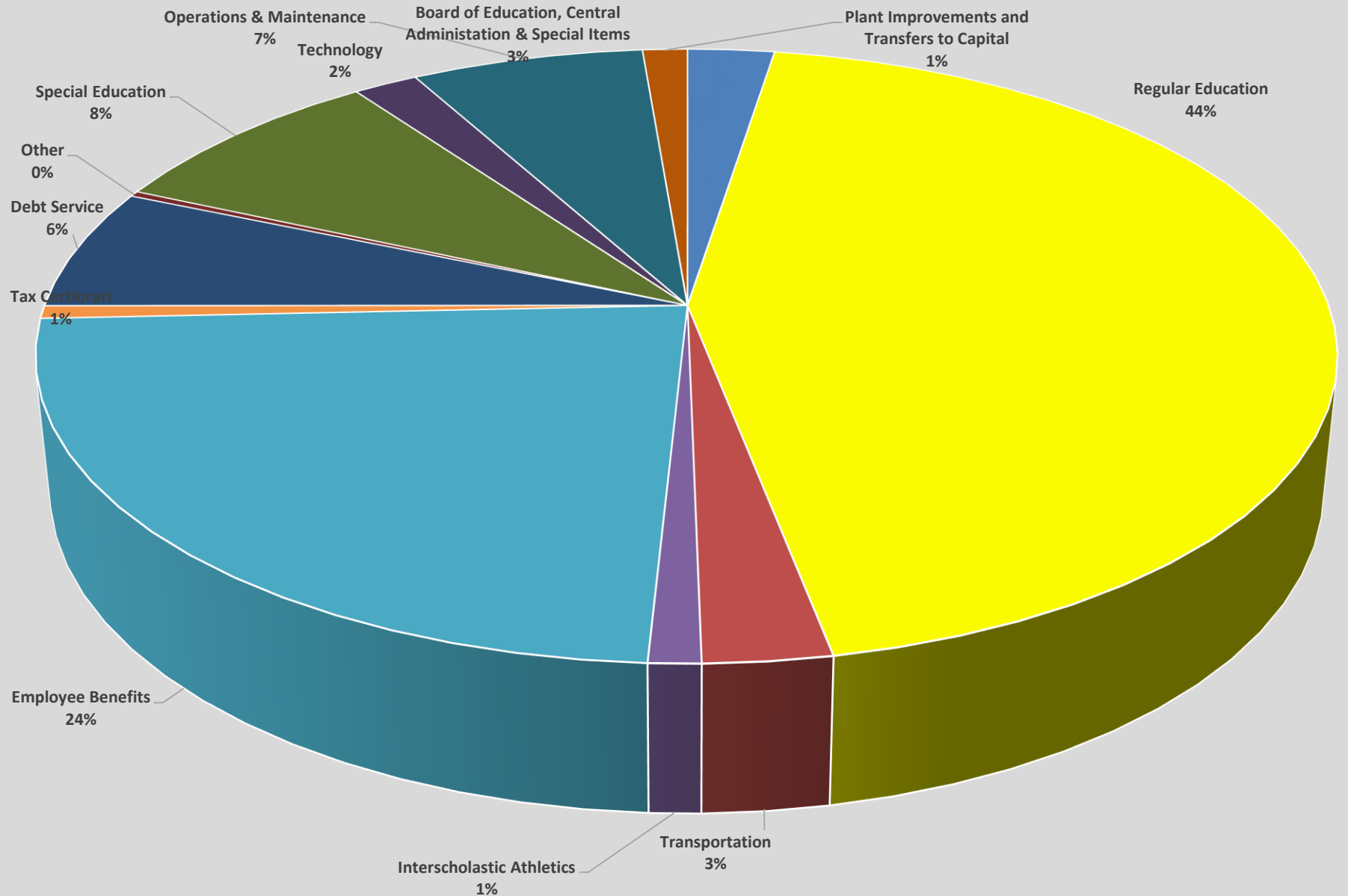
# Facilities



# Key Components Summary - Draft 2018-19 Budget

Category	2015-16 Actual	2016-17 Actual	2017-18 Adopted	2017-18 Projected	2018-19 Draft Budget	Budget \$ Increase	Budget % Increase
Board of Education, Central Administration & Special Items	3,747,055	3,676,556	3,802,321	3,817,744	3,952,403	\$150,082	3.95%
Operations & Maintenance	9,275,700	8,904,316	10,522,187	10,009,207	10,593,807	71,620	0.68%
Plant & Capital Improvements	2,210,589	3,043,391	2,918,127	2,918,127	2,045,203	(\$872,924)	-29.91%
Regular Education	64,969,746	66,064,550	68,847,355	68,342,929	69,719,959	872,604	1.27%
Technology	2,546,051	2,640,057	3,418,717	3,459,920	2,945,041	(\$473,676)	-13.86%
Special Education	11,837,524	12,489,505	12,497,911	12,792,238	13,196,256	698,345	5.59%
Transportation	3,742,011	4,030,941	4,250,110	4,212,222	4,316,886	\$66,776	1.57%
Interscholastic Athletics	1,449,253	1,681,282	1,727,835	1,721,906	1,758,000	30,165	1.75%
Employee Benefits	33,692,025	33,580,069	35,267,956	34,916,254	36,851,470	\$1,583,514	4.49%
Other Tax Refunds & Tax Certiorari	-	-	25,000	25,000	1,050,000	1,025,000	4100.00%
Debt Service	9,741,534	9,821,723	9,977,124	9,993,018	10,022,066	44,942	0.45%
Other	504,593	472,088	436,123	441,137	448,316	\$12,193	2.80%
Unspent Budget Surplus	-	-	-	(507,726)		-	
TOTAL	\$143,716,081	\$146,404,478	\$153,690,765	\$152,141,976	\$156,899,407	\$3,208,642	2.09%
Tax Certiorari Settlements from Reserve	96,655	976,228	-	1,300,000	-	-	
Health Insurance Payments from Reserve	-	-	-	600,000	-	-	
GRAND TOTAL	\$143,812,736	\$147,380,706	\$153,690,765	\$154,041,976	\$156,899,407	\$3,208,642	2.09%

# Total Key Components





# **2018-19 BUDGET PLAN UPDATE**

Budget Session #3

# 2018-19 Draft Budget Plan

## February 12, 2018

<b>2018-19 Draft Budget:*</b>	<b>\$</b>	<b>156,899,407</b>
<b>Budget to Budget Increase:</b>		<b>2.09%</b>
<b>Projected Increase in Tax Levy:</b>		<b>2.07%</b>
<b>Projected Tax Levy Limit:</b>		<b>3.08%</b>
<b>Amount Below the Projected Limit:</b>	<b>\$</b>	<b>1,429,955</b>
<b>Projected Tax Rate Increase:</b>		
	<b>Town of Scarsdale</b>	<b>1.98%</b>
	<b>Town of Mamaroneck</b>	<b>3.53%</b>

**Budget Projection includes a \$1,025,000 one-time increase to the 2018-19 Tax Certiorari budget line in support of projected future tax certiorari claims. The Budget projection also includes staff additions previously discussed.**

**\*IMPORTANT: Please note that the 2018-19 budget proposal is in draft form and subject to change.**

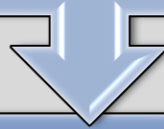
# 2018-19 DRAFT BUDGET PLAN - FEBRUARY 12, 2018

	2017-18 Approved Budget	2018-19 Proposed Budget	Budget to- Budget Increase	% Difference
<b>Total Expenditures</b>	<b>153,690,765</b>	<b>156,899,407</b>	<b>3,208,642</b>	<b>2.09%</b>
<b>Non-Property Revenues</b> <i>% of Total Budget</i>	<b>9,401,207</b> 6.12%	<b>10,188,040</b> 6.49%	<b>786,833</b>	<b>8.37%</b>
<b>Transfer From Reserves</b>	<b>-</b>	<b>173,727</b>	<b>173,727</b>	<b>0.00%</b>
<b>Assigned Fund Balance</b>	<b>2,799,432</b>	<b>2,125,000</b>	<b>(674,432)</b>	<b>-24.09%</b>
<b>Total Tax Levy</b> <i>% of Total Budget</i>	<b>141,490,126</b> 92.06%	<b>144,412,640</b> 92.04%	<b>2,922,514</b>	<b>2.07%</b>

# **Budget Process & Timeline**

# Sequence of the Budget Process

**Budget Development** – *Board of Education & Administration*



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



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



**Final Budget & Vote**

# Budget Development & Discussion Focus



# Budget Discussions

Administration  
Board of  
Education  
Community\*

Dates	Focus
Regular Board Meeting - January 8 <sup>th</sup>	Discussion of Key Budget Factors, Budget Update and Budget Parameters
Regular Board Meeting - January 22 <sup>nd</sup>	Discussion of Staffing Recommendations
Budget Session #1 and #2 - February 5 <sup>th</sup>	2018-19 Budget Plan, Debt Service, Transportation and Employee Benefits
Budget Session #3 - February 12 <sup>th</sup>	Budget Plan Update, department Budget Presentations including Instruction, Facilities, Special Education, Athletics and Technology
Budget Session #4 - March 5 <sup>th</sup>	Budget Plan Update and Full Budget Presentation
Board of Education Meeting - March 19 <sup>th</sup>	Budget Forum & Review
Regular Board Meeting - April 16 <sup>th</sup>	Board of Education Adopts Budget

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

# 2018-19 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting - January 8 <sup>th</sup>	Discussion of Key Budget Factors, Budget Update and Budget Parameters
Regular Board Meeting - January 22 <sup>nd</sup>	Discussion of Staffing Recommendations
Budget Session #1 and #2 - February 5 <sup>th</sup>	2018-19 Budget Plan, Debt Service, Transportation and Employee Benefits
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Board of Education Meeting - March 19 <sup>th</sup>	Budget Forum & Review
Regular Board Meeting - April 16 <sup>th</sup>	Board of Education Adopts Budget

Budget Vote Date - May 15<sup>th</sup>



# QUESTIONS & DISCUSSION

# APPENDIX

# BCS Project Items included in the 2018-19 Draft Budget

ITEM #	PROJECT LOCATION	PROJECT TYPE	DESCRIPTION
1	Scarsdale HS	ADA/Safety/Doors	Provide non slip surface at interior ramps
4	Scarsdale HS	ADA/Safety/Doors	Replace display case glazing with safety glazing
7	Scarsdale HS	Electrical	Add/replace lighting in attic for maintenance
14	Scarsdale HS	Misc.	Paint the fuel tank enclosure (shows signs of rust)
15	Scarsdale HS	ADA/Safety/Doors	Add door closers at 403, 331, music tower attic door, second floor janitor's closets, 111, 221, storage by 227, cust office, 270, public info office, service tunnel to boiler room, 122, J26, elec room near 110, 3rd floor book storage
16	Scarsdale HS	ADA/Safety/Doors	Replace/add closers and locksets at doors 113, 220a, 4th floor custodian closet, attic EMR
22	Scarsdale HS	Site	Minor slate repair near 219
31	Scarsdale HS	HVAC	Upgrade exhaust fan in ladies room by principal's office
37	Scarsdale HS	Building Structure	Repair small leak on fire pump
41	Scarsdale HS	Electrical	Replace 25 cracked or broken light fixture lenses in the boys locker room
42	Scarsdale HS	ADA/Safety/Doors	Add exit lights to the boiler room area
46	Scarsdale HS	Misc.	Add six hand dryers in student bathrooms

# BCS Project Items included in the 2018-19 Draft Budget

ITEM #	PROJECT LOCATION	PROJECT TYPE	DESCRIPTION
54	Scarsdale MS	Electrical	Distribution panel board maintenance located in the basement level pump room of the Center House
57	Scarsdale MS	ADA/Safety/Doors	Install locksets and remove deadbolts on 3 kitchen doors
58	Scarsdale MS	ADA/Safety/Doors	Install mullions on 4 pairs of smoke doors both sides of library
60	Scarsdale MS	ADA/Safety/Doors	Add door closers at S122 and catwalk doors
61	Scarsdale MS	Building Structure	Repair loose wainscot tile in stair near projector room
66	Scarsdale MS	HVAC	Repair FTR enclosure in room T119. Verify as to why room is under positive pressure.
79	Edgewood	Flooring	Fritz tile/VCT repair (at interface of bldg addition)
87	Edgewood	Electrical	Add lighting in attic spaces for maintenance
89	Edgewood	ADA/Safety/Doors	Install handrails at corridor ramp
90	Edgewood	ADA/Safety/Doors	Install handrails at two small ramps in faculty and conference rooms
91	Edgewood	ADA/Safety/Doors	Install door closers at water main room, 3 janitors closets, main office, Mrs. Martin's room, and room 8
92	Edgewood	ADA/Safety/Doors	Replace saddle at copy room for ADA compliance
98	Edgewood	HVAC	Reinsulate refrigerant piping above OT/PT room ceiling
100	Edgewood	Plumbing	Provide vacuum breakers on three slop sinks
101	Edgewood	ADA/Safety/Doors	Provide an emergency eyewash on the nurse's sink

# BCS Project Items included in the 2018-19 Draft Budget

ITEM #	PROJECT LOCATION	PROJECT TYPE	DESCRIPTION
110	Fox Meadow	Site	Field Access Stair Reconstruction
113	Fox Meadow	HVAC	Replace pipe insulation in Classroom 16
115	Fox Meadow	ADA/Safety/Doors	Install closer at first floor janitors closet
117	Fox Meadow	ADA/Safety/Doors	Add door closer to teachers lounge
125	Fox Meadow	ADA/Safety/Doors	Provide an emergency eyewash on the nurses sink
143	Greenacres	ADA/Safety/Doors	Add closers to stage door and custodian's office and storage doors
154	Greenacres	HVAC	Recommission old MP AHU installed in 2000
159	Greenacres	HVAC	Repair/replace leaking DCV in boiler room
164	Greenacres	Plumbing	Add vacuum breaker to 2nd floor slop sink
173	Heathcote	Flooring	Fritz tile repair
183	Heathcote	ADA/Safety/Doors	Install door closers at stage, practice rooms, mech room, classrooms, art, comp lab, and main office wing
196	Heathcote	ADA/Safety/Doors	Provide emergency eyewash on nurses sink
210	Quaker Ridge	Sustainability	Replace peeling window film in Gym corridor and various locations
226	Quaker Ridge	Plumbing	Repair leaking drain valve in ejector pump room

# Scarsdale Public Schools



## 2018-19 School Budget Development Budget Sessions 1 & 2

February 5, 2018

# Presentation Focus for February 5, 2018

## **Budget Study Session # 1**

- 1. Staffing Update and Summary**
- 2. 2018-19 Draft Budget Plan**
- 3. Budget Drivers**

## **Budget Study Session #2**

- 1. Transportation**
- 2. Debt Service and Lease Purchases**
- 3. Employee Benefits**

## **Budget Process & Timeline**

# 2018-19 Staffing Request Update



# 2018-19 Staffing Requests

**Best Practice:** Class Size Guidelines and Enrollments

**Possible Need:** 1.00 FTE Teacher Contingency

1.00 FTE Special Education (Co-Teach)

**Rationale:** The recently completed enrollment projection shows the possibility of the need for two elementary teachers in order to comply with class size guidelines, given the distribution of students by grade level and building. In the current year's budget, 1.0 FTE of the budgeted 2.0 FTE is unfilled resulting in the request for an additional 1.0 FTE. Also, based on current CPSE information, there is a potential need for two kindergarten integrated co-teaching sections. One such section will be graduating from grade 5 and moving to the Middle School, requiring a net increase of one elementary special education co-teacher.

**Potential Cost:** \$220,000

# 2018-19 Staffing Requests

**District Goal:** STEAM and SET 2.0

**Request:** 0.40 FTE STEAM Teacher

**Rationale:** There is significant student and parent interest in our High School STEAM course offerings. The completion of the new High School D-Lab, as well as the implementation of a new Entrepreneurship course, may lead to an increase in STEAM course enrollment. A .40 FTE position may be needed to support additional STEAM course sections. *The addition of this partial position would be contingent on an increase in student STEAM course enrollment.*

**Estimated Cost:** \$44,000

# 2018-19 Staffing Request Summary

## Enrollment Driven - *anticipated*

Location	FTE	Positions	Net Cost
High School	0.40	STEAM Instructor	\$44,000
District-Wide	1.00	Teacher contingency based on class size	\$110,000
Elementary	1.00	Co-Taught Kindergarten Teacher	\$110,000
<b>Totals</b>	<b>2.40</b>		<b>\$264,000</b>

# 2018-19 Draft Budget Plan

# Key Components Summary - Projected 2017-18 Expenses

Category	2015-16 Actual	2016-17 Actual	2017-18 Adopted	2017-18 Projected	\$ Difference	\$ Difference
Board of Education, Central Administration & Special Items	3,747,055	3,676,556	3,802,321	3,817,744	(15,423)	-0.41%
Operations & Maintenance	9,275,700	8,904,316	10,522,187	10,009,207	512,980	4.88%
Plant & Capital Improvements	2,210,589	3,043,391	2,918,127	2,918,127	-	0.00%
Regular Education	64,969,746	66,064,550	68,847,355	68,342,929	504,426	0.73%
Technology	2,546,051	2,640,057	3,418,717	3,459,920	(41,203)	-1.21%
Special Education	11,837,524	12,489,505	12,497,911	12,792,238	(294,327)	-2.36%
Transportation	3,742,011	4,030,941	4,250,110	4,212,222	37,888	0.89%
Interscholastic Athletics	1,449,253	1,681,282	1,727,835	1,721,906	5,929	0.34%
Employee Benefits	33,692,025	33,580,069	35,267,956	34,916,254	351,702	1.00%
Other Tax Refunds	-	-	25,000	25,000	-	0.00%
Debt Service	9,741,534	9,821,723	9,977,124	9,993,018	(15,894)	-0.16%
Other	504,593	472,088	436,123	441,137	(5,014)	-1.15%
Unspent Budget Surplus	-	-	-	(507,726)	507,726	
<b>TOTAL</b>	\$143,716,081	\$146,404,478	\$153,690,765	\$152,141,976	\$1,548,789	1.01%
Tax Certiorari Settlements from Reserve	96,655	976,228	-	1,300,000		
Health Insurance Payments from Reserve	-	-	-	600,000		
<b>GRAND TOTAL</b>	\$143,812,736	\$147,380,706	\$153,690,765	\$154,041,976		

# Projected Fund Balance - Year End 2018-19

<b>Ending Fund Balance 6/30/17</b>	<b>\$23,422,731</b>
<b>Plus:</b> Year End Revenues	<u>\$151,280,731</u>
<b>Minus:</b> Year End Expenditures	<u>(\$154,041,975)</u>
<b>Projected Ending Fund Balance 6/30/18</b>	<b><u>\$20,661,487</u></b>
<b>To Be Allocated as Follows:</b>	
Tax Certiorari Reserve	\$4,425,523
Self-Insured Health Insurance Reserve	\$4,450,732
Debt Service Reserve	\$444,073
NYS Employees' Retirement Reserve	\$2,105,849
Reserve for Encumbrances	\$1,469,033
Unassigned Fund Balance *	<u>\$5,641,277</u>
Assigned Fund Balance for 2018-19	<u>\$2,125,000</u>
<b>Projected Ending Fund Balance 6/30/18</b>	<b><u>\$20,661,487</u></b>

\* 3.58% of 2018-19 Draft Budget - may retain up to 4%

# 2018-19 Draft Budget Plan

## February 5, 2018

<b>2018-19 Draft Budget:*</b>	<b>\$</b>	<b>156,899,407</b>
<b>Budget to Budget Increase:</b>		<b>2.09%</b>
<b>Projected Increase in Tax Levy:</b>		<b>2.07%</b>
<b>Projected Tax Levy Limit:</b>		<b>3.15%</b>
<b>Amount Below the Projected Limit:</b>	<b>\$</b>	<b>1,529,955</b>
<b>Projected Tax Rate Increase:</b>		
	<b>Town of Scarsdale</b>	<b>1.98%</b>
	<b>Town of Mamaroneck</b>	<b>3.53%</b>

**Budget Projection includes a \$1,025,000 one-time increase to the 2018-19 Tax Certiorari budget line in support of projected 2018-19 tax certiorari claims. The Budget projection also includes staff additions previously discussed.**

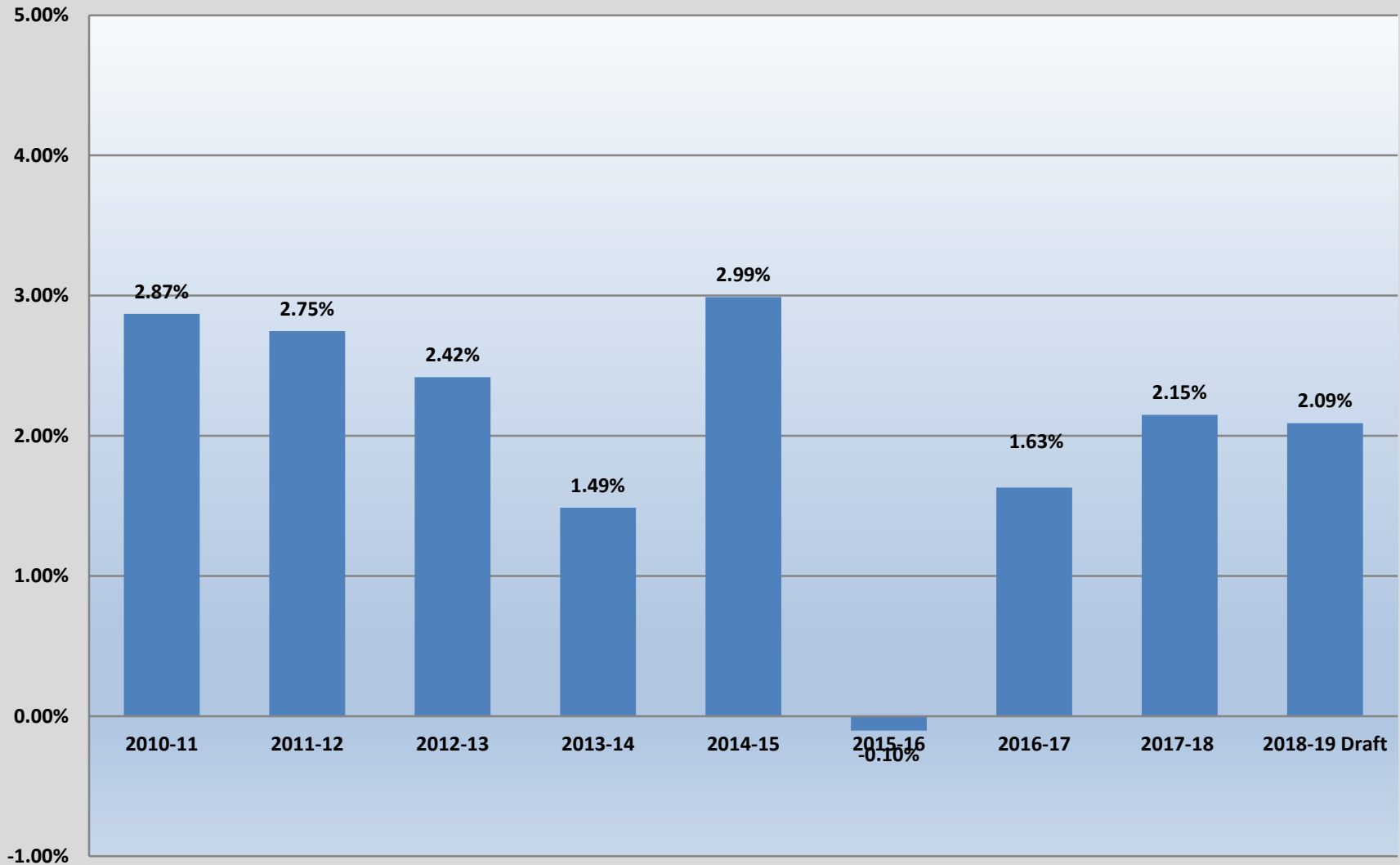
**\*IMPORTANT: Please note that the 2018-19 budget proposal is in draft form and subject to change.**

## 2018-19 DRAFT BUDGET PLAN - FEBRUARY 5, 2018

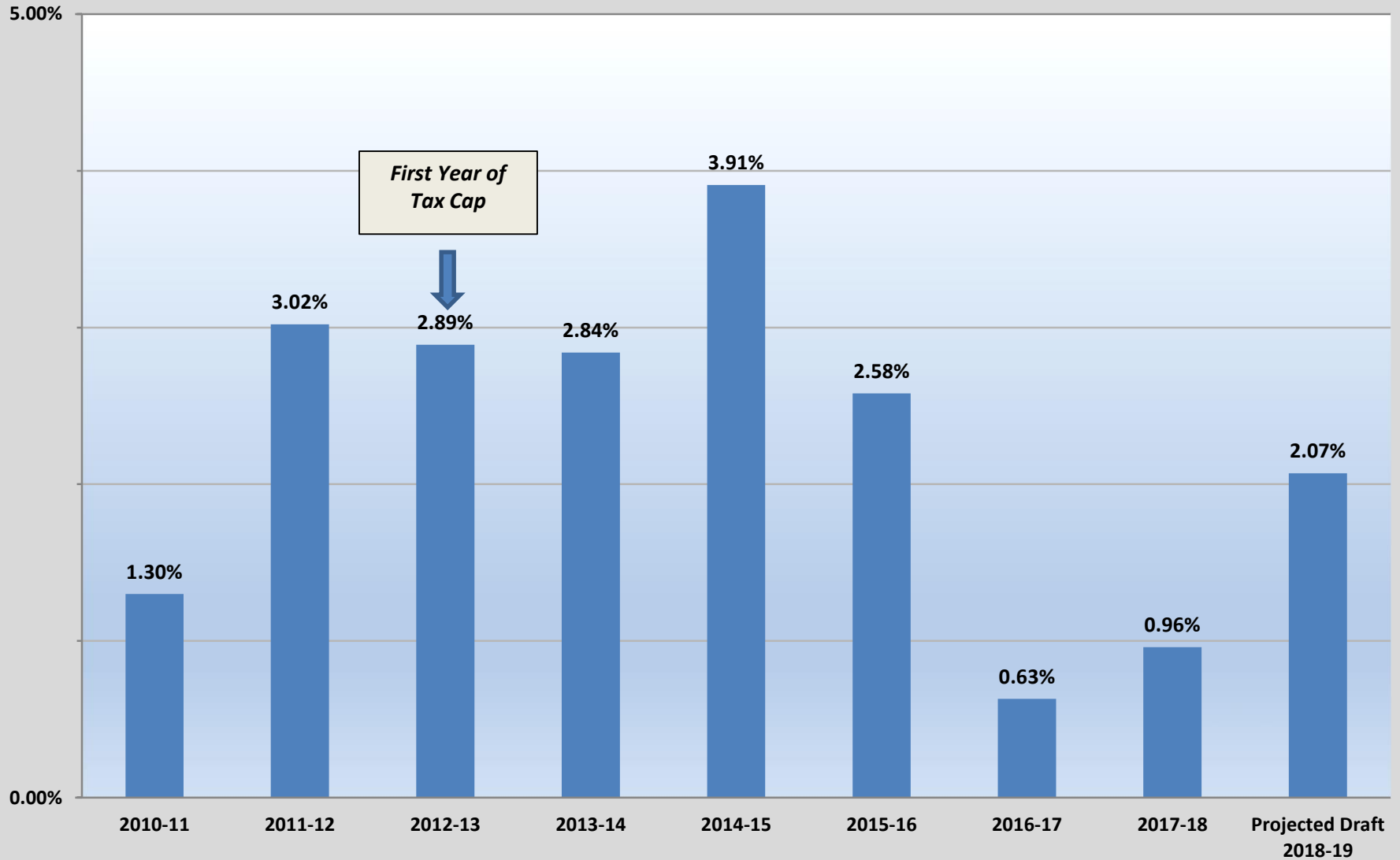
	2017-18 Approved Budget	2018-19 Draft Budget	Budget to- Budget Increase	% Difference
<b>Total Expenditures</b>	<b>153,690,765</b>	<b>156,899,407</b>	<b>3,208,642</b>	<b>2.09%</b>
<b>Non-Property Revenues</b> <i>% of Total Budget</i>	<b>9,401,207</b> 6.12%	<b>10,361,767</b> 6.60%	<b>960,560</b>	<b>10.22%</b>
<b>Transfer From Reserves</b>	-	-	-	<b>0.00%</b>
<b>Assigned Fund Balance</b>	<b>2,799,432</b>	<b>2,125,000</b>	<b>(674,432)</b>	<b>-24.09%</b>
<b>Total Tax Levy</b> <i>% of Total Budget</i>	<b>141,490,126</b> 92.06%	<b>144,412,640</b> 92.04%	<b>2,922,514</b>	<b>2.07%</b>



# Recent Budget Increases/Decrease



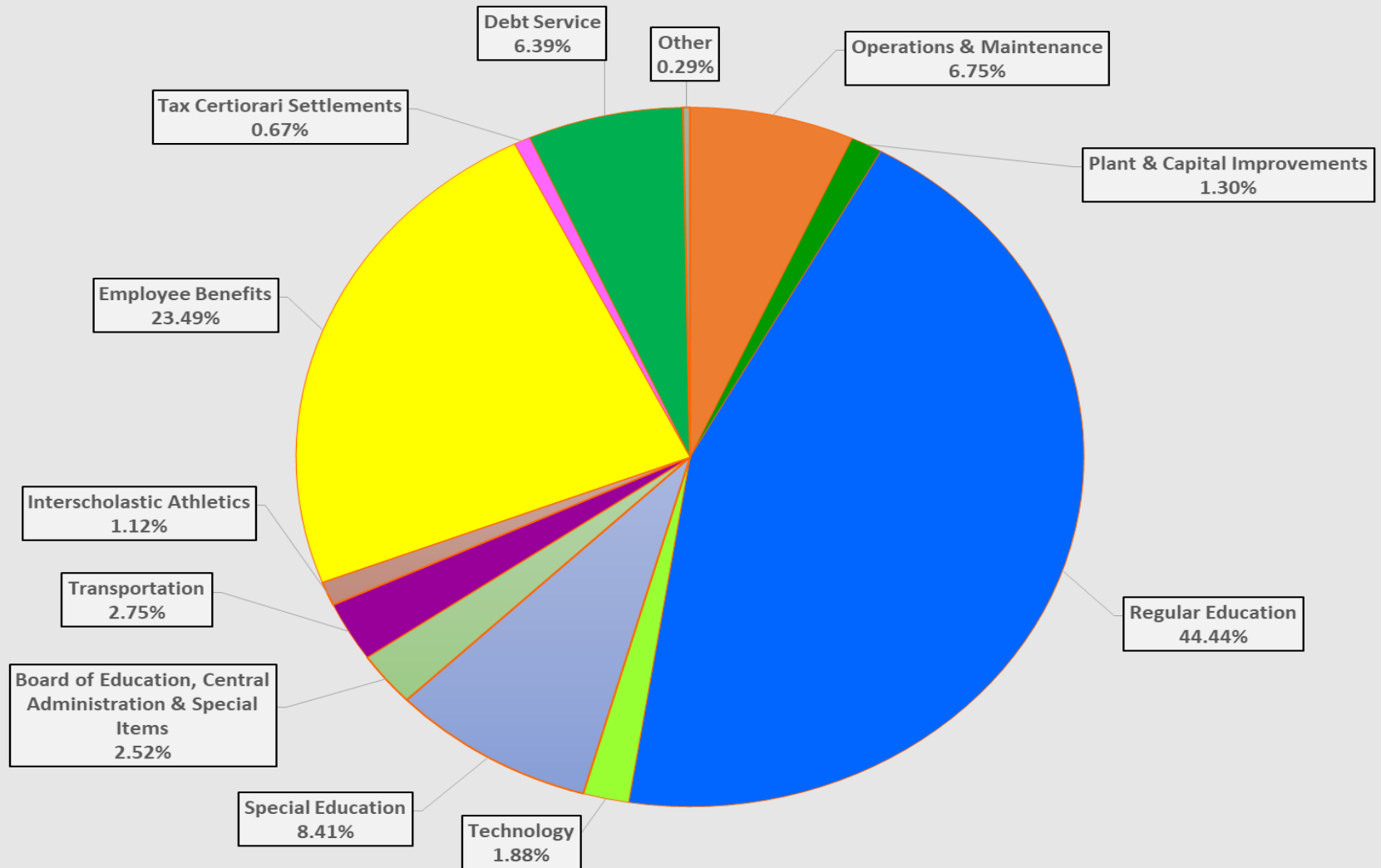
# Recent Tax Levy History



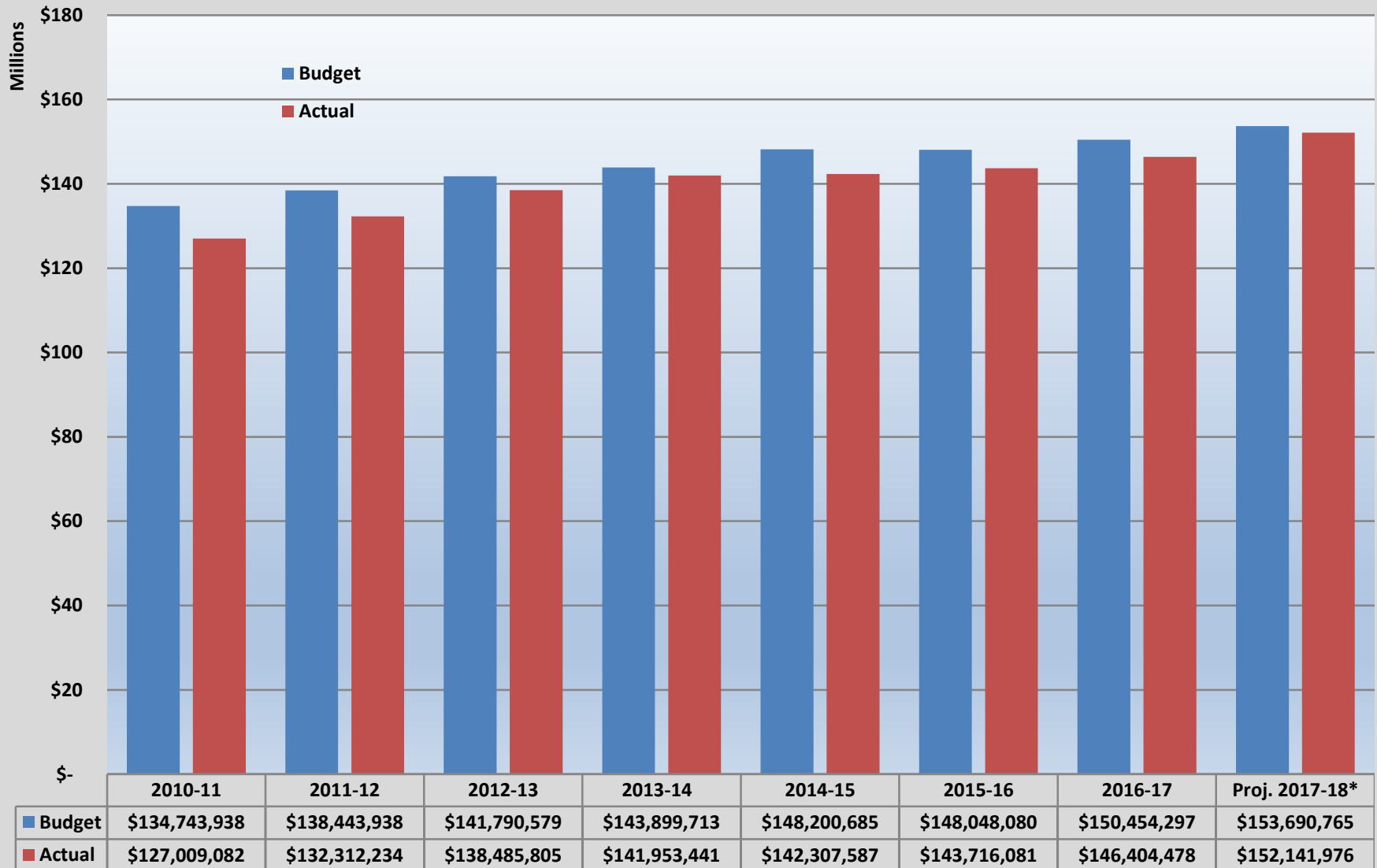
# Key Components Summary - Draft 2018-19 Budget

Category	2015-16 Actual	2016-17 Actual	2017-18 Adopted	2017-18 Projected	2018-19 Draft Budget	Budget \$ Increase	Budget % Increase
Board of Education, Central Administration & Special Items	3,747,055	3,676,556	3,802,321	3,817,744	3,952,403	\$150,082	3.95%
Operations & Maintenance	9,275,700	8,904,316	10,522,187	10,009,207	10,593,807	71,620	0.68%
Plant & Capital Improvements	2,210,589	3,043,391	2,918,127	2,918,127	2,045,203	(\$872,924)	-29.91%
Regular Education	64,969,746	66,064,550	68,847,355	68,342,929	69,719,959	872,604	1.27%
Technology	2,546,051	2,640,057	3,418,717	3,459,920	2,945,041	(\$473,676)	-13.86%
Special Education	11,837,524	12,489,505	12,497,911	12,792,238	13,196,256	698,345	5.59%
Transportation	3,742,011	4,030,941	4,250,110	4,212,222	4,316,886	\$66,776	1.57%
Interscholastic Athletics	1,449,253	1,681,282	1,727,835	1,721,906	1,758,000	30,165	1.75%
Employee Benefits	33,692,025	33,580,069	35,267,956	34,916,254	36,851,470	\$1,583,514	4.49%
Other Tax Refunds	-	-	25,000	25,000	1,050,000	1,025,000	4100.00%
Debt Service	9,741,534	9,821,723	9,977,124	9,993,018	10,022,066	44,942	0.45%
Other	504,593	472,088	436,123	441,137	448,316	\$12,193	2.80%
Unspent Budget Surplus	-	-	-	(507,726)		-	
<b>TOTAL</b>	\$143,716,081	\$146,404,478	\$153,690,765	\$152,141,976	\$156,899,407	\$3,208,642	2.09%
Tax Certiorari Settlements from Reserve	96,655	976,228	-	1,300,000	-	-	
Health Insurance Payments from Reserve	-	-	-	600,000	-	-	
<b>GRAND TOTAL</b>	\$143,812,736	\$147,380,706	\$153,690,765	\$154,041,976	\$156,899,407	\$3,208,642	2.09%

# Key Component Summary



# Budget vs. Actual Comparison

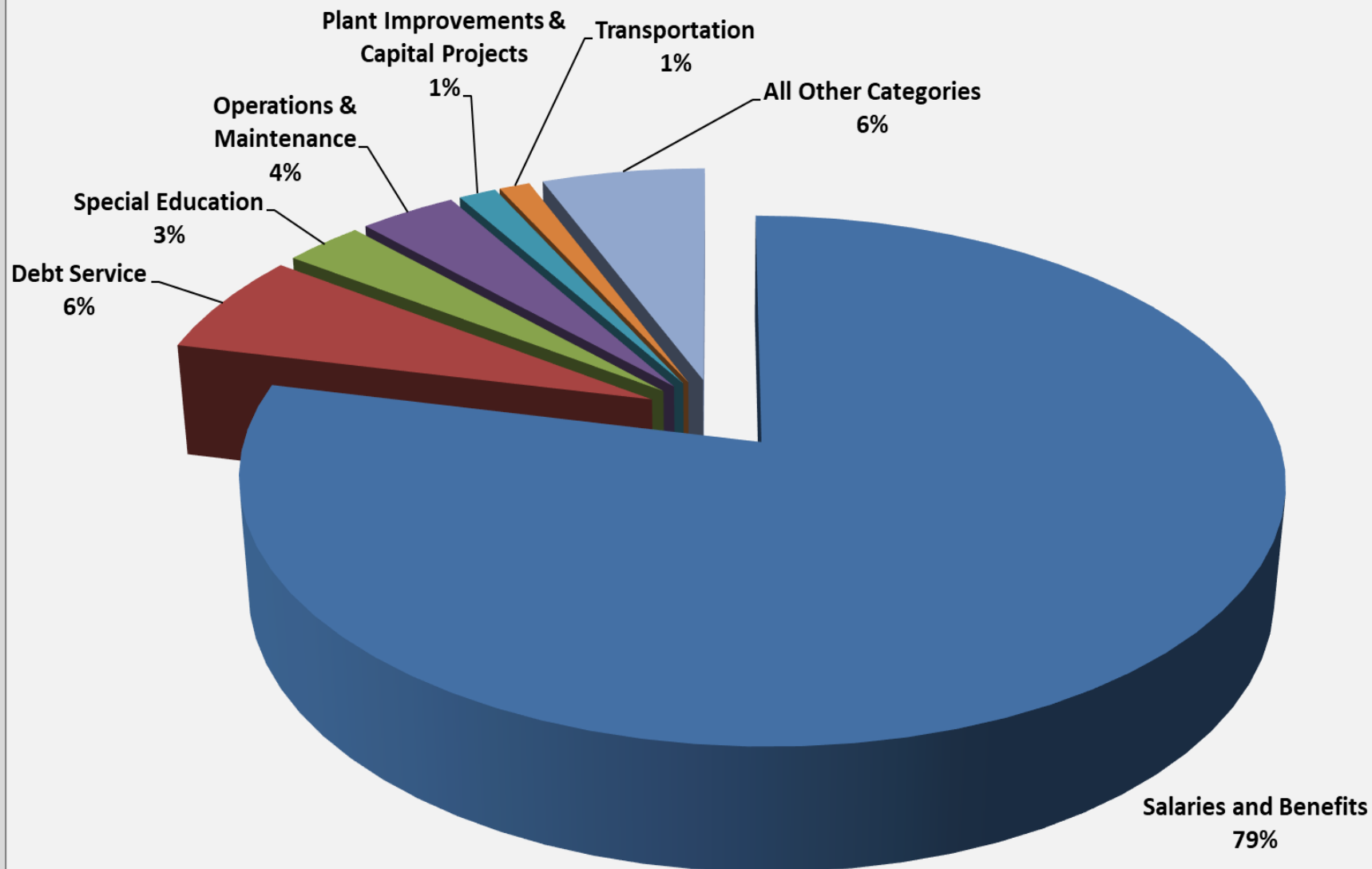


\*Total 2017-18 projected expenses excludes \$1.3 million in transfers from the tax certiorari reserve and \$600 thousand from the health insurance reserve and expenditures off of prior year encumbrances. In addition, the District projects an additional \$507M in surplus sources from various expenditure categories.

# Budget Drivers

# 2018-19 Budget Drivers

- Increase in Tax Certiorari budget line of \$1,025,000 in support of anticipated tax certiorari claims anticipated in the 2018-19 school year. Offset by increase in Assigned Fund Balance and not recurring revenues.
- Teacher and NYS Employees Retirement System mandated employer contributions increasing by an estimated \$787 thousand.
- District's self-funded medical insurance anticipated to increase by 3.2% (\$552 thousand) due to plan experience and employee contributions. Additional increase offset by projected savings from utilization of new third party administrator networks.
- Contractual salary increases for all employees including 16 teacher retirements and additional staffing total \$1.733 million.
- Other employee benefit increases increasing by an estimated \$244 thousand.





# Transportation

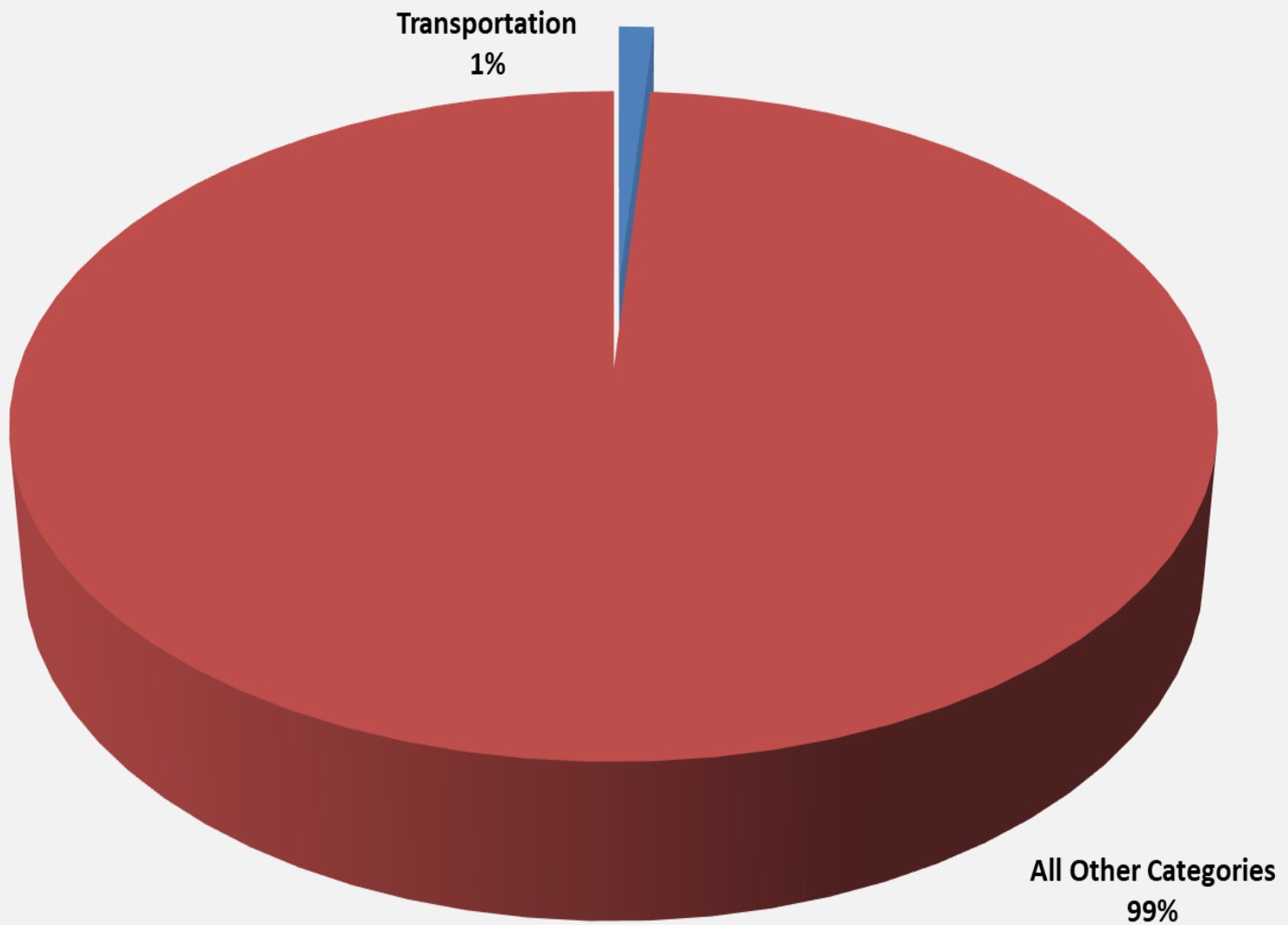
# Transportation

2016-17 Actual	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$3,904,636	\$4,123,805	\$4,085,917	\$4,190,581
Budget to Budget Increase: \$66,776 or 1.62%			
Projected Expense to Proposed Budget Increase: \$104,664 or 2.56%			

## Highlights

- Continuation of all current policies.
- 1,911 students transported to Scarsdale Schools.
- 261 students transported to 56 private and parochial schools and special education programs.
- The 2017-18 budget provided for the purchase of 1 large bus and 3 mini-buses and 4 vans/automobiles at an actual cost of \$339 thousand. The 2018-19 budget continues the vehicle replacement plan with the planned purchase of 2 large buses and 1 handicapped accessible bus at an estimated cost of \$293 thousand.
- The proposed 2018-19 budget reflects contractual salary increases of \$86 thousand, a decrease in vehicle purchases of \$57 thousand and an increase in estimated repairs of \$34 thousand.

## Transportation Component as % of the Budget



# Debt Service & Lease Purchases

# Debt Service

2016-17 Actual	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$7,611,950	\$7,668,800	\$7,685,267	\$7,669,300

Budget to Budget Increase: \$500 or 0.01%

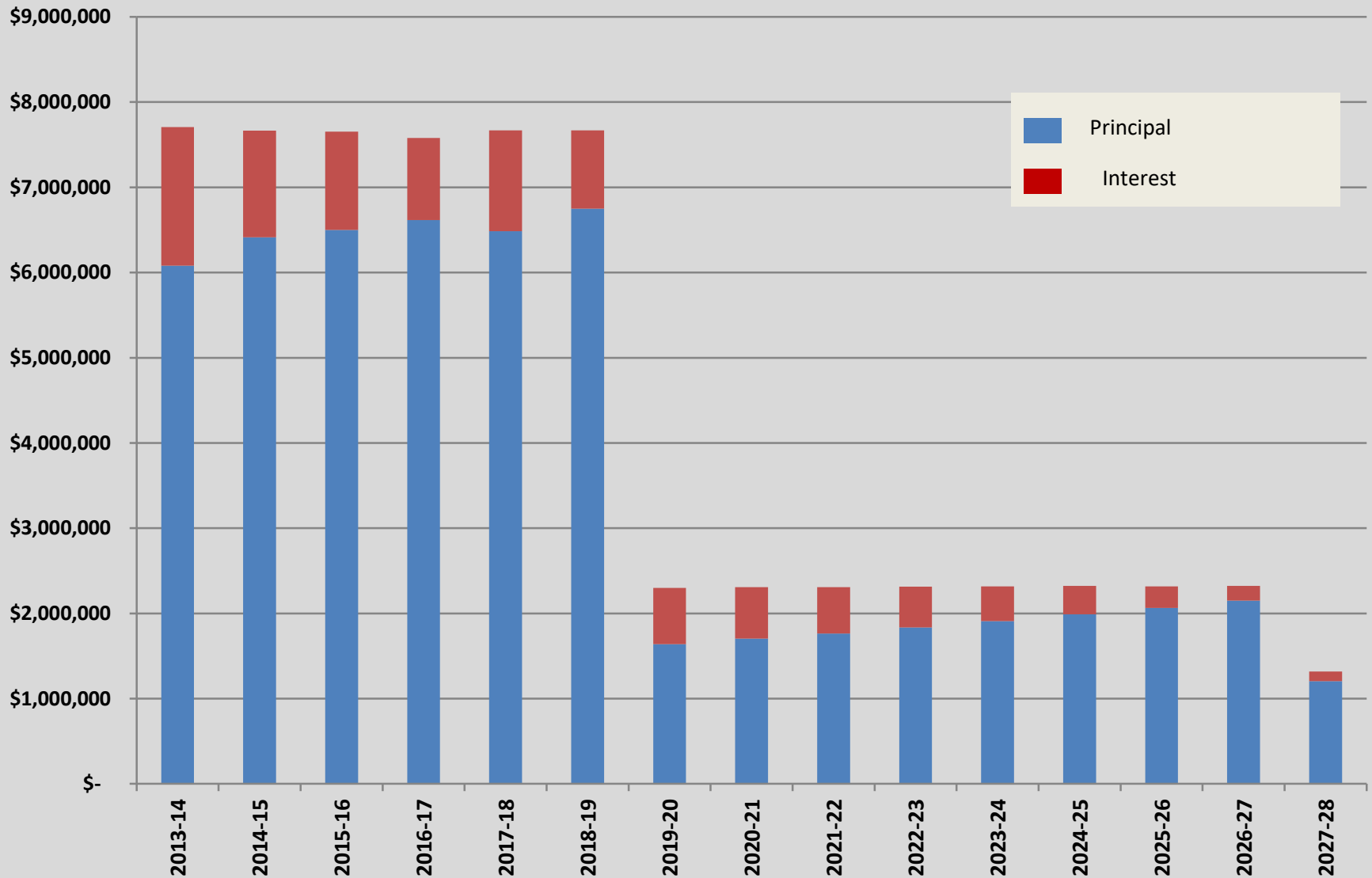
Projected Expense to Proposed Budget Decrease: (\$15,967) or (0.29%)

## Highlights

- The proposed 2018-19 Debt Service budget represents principal payments of approx. \$6.750 million and interest payments of \$919 thousand.
- Total debt outstanding for 2018-19 school year is projected to be \$25.6 million from the following obligations:

2010 Refunding 2002 Bonds	2012 Refunding 2004 Bonds	2014 Refunding 2006 Bonds	Dec. 2014 Bond Project	TOTAL
\$2,750,000	\$2,010,000	\$7,260,000	\$13,580,000	\$25,600,000

# Current & Future Debt Service



# Lease Purchases

2016-17 Actual	2017-18 Budget	Projected 2017-18 Actual Expense	Proposed Budget 2018-19
\$2,209,773	\$2,308,324	\$2,307,751	\$2,352,766

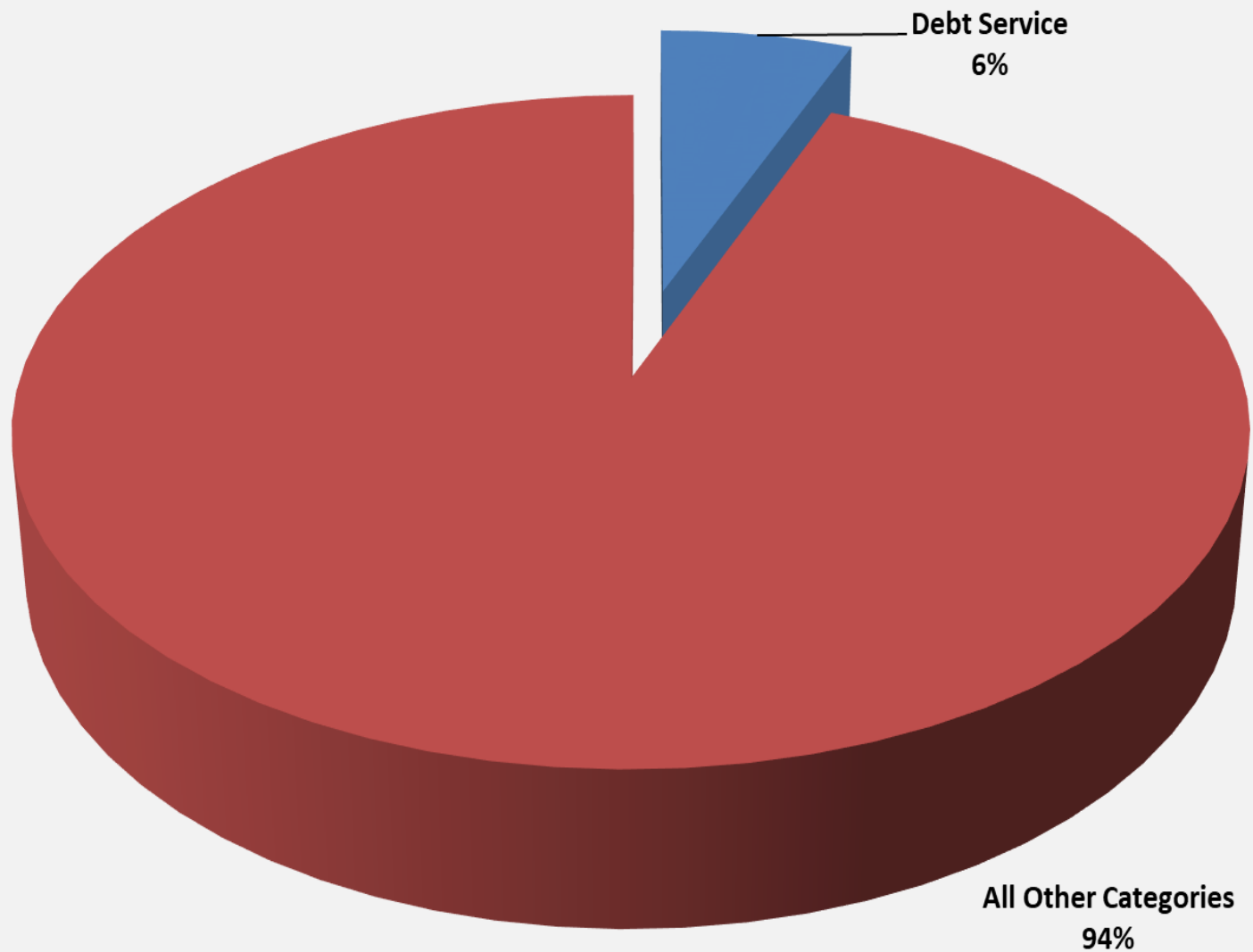
Budget to Budget Increase: \$44,442 or 1.93%

Projected Expense to Proposed Budget Increase: \$45,015 or 1.95%

## Highlights

- The proposed 2018-19 budget, in accordance with the Board approved three-year technology plan budget that was submitted to NYSED in 2016, represents a continuation and increase of the hardware/lease purchase to continue the elementary 1:1 program, begin a 1:1 program at the Middle School (sixth grade), and instructional devices for all levels, including desktop computers, Chromebooks, I-Pads, classroom displays and peripherals **Computer Lease = \$1.55 million**
- Energy Performance Contract (matures in 2023/24) = **\$621 thousand (no change)**
- Lease for Districtwide Copiers (20) = **\$229 thousand (no change)**

## Debt Service & Lease Component as % of the Budget





# Employee Benefits

# Employee Benefits

2016-17 Actual	2017-18 Budget	Projected 2017-18 Actual	Proposed Budget 2018-19
\$33,580,069	\$35,267,956	\$35,516,254	\$36,851,470

Budget to Budget Increase: \$1,583,514 or 4.49%

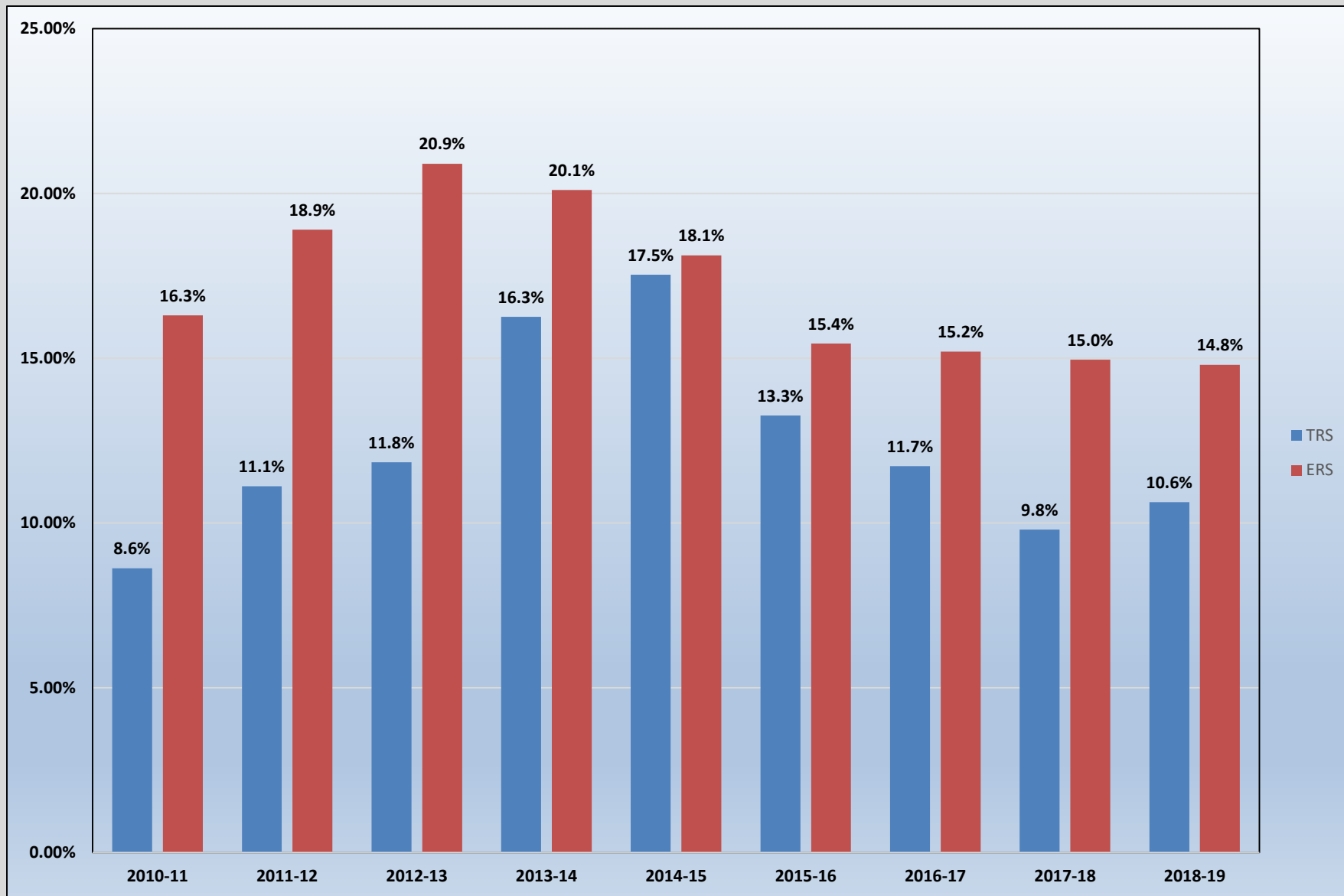
Proposed Budget to Projected Expense Increase: \$1,335,216 or 3.76%

## Highlights

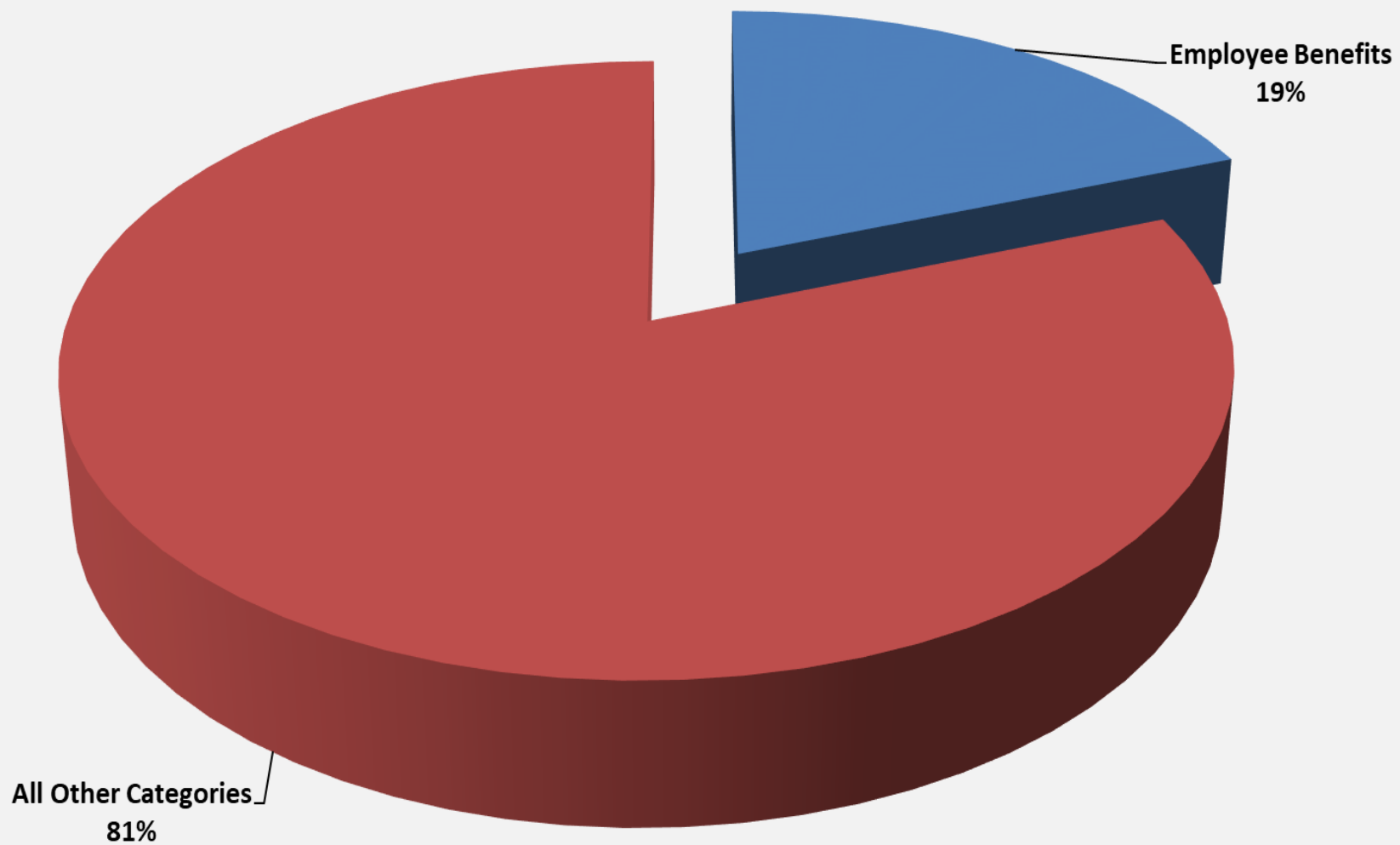
- Employee Insurances
  - District's self-funded medical insurance budget anticipated to increase 3.2%. Larger increase due to claims experience is offset by increased employee contributions, plan efficiencies and projected savings from utilization of new third party administrator networks.
- Pension Benefits
  - NYS Teachers Retirement System (TRS) – the contribution rate is increasing from 9.8% to 10.63% on all qualifying salaries.
  - NYS Public Employees' Retirement System (ERS) – the avg. contribution rate is estimated to decrease slightly to 14.78% on all qualifying salaries.
  - Social Security - is calculated at 6.20% of all salaries up to the max. of \$128,700 for the 2018 calendar year.

Employee Benefits	Budget +/-
Pension Benefits	\$787,019
Health Insurance	\$551,855
Social Security, FICA & Medicare	\$199,395
Other Insurances (WC, Dental etc.)	\$45,245

# Historical TRS & ERS Rates



## Employee Benefits Component as % of the Budget



# Budget Process & Timeline

# Sequence of the Budget Process

**Budget Development** – *Board of Education & Administration*



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



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



**Final Budget & Vote**

# Budget Development & Discussion Focus



# Budget Discussions

Administration  
Board of  
Education  
Community\*

Dates	Focus
Regular Board Meeting - January 8 <sup>th</sup>	Discussion of Key Budget Factors, Budget Update and Budget Parameters
Regular Board Meeting - January 22 <sup>nd</sup>	Discussion of Staffing Recommendations
Budget Session #1 and #2 - February 5 <sup>th</sup>	2018-19 Budget Plan, Debt Service, Transportation and Employee Benefits
Budget Session #3 - February 12 <sup>th</sup>	Budget Plan Update, department Budget Presentations including Instruction, Facilities, Special Education, Athletics and Technology
Budget Session #4 - March 5 <sup>th</sup>	Budget Plan Update and Full Budget Presentation
Board of Education Meeting - March 19 <sup>th</sup>	Budget Forum & Review
Regular Board Meeting - April 16 <sup>th</sup>	Board of Education Adopts Budget

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



# 2018-19 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting - January 8 <sup>th</sup>	Discussion of Key Budget Factors, Budget Update and Budget Parameters
Regular Board Meeting - January 22 <sup>nd</sup>	Discussion of Staffing Recommendations
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Budget Vote Date - May 15<sup>th</sup>

# Questions