

Scarsdale Public Schools



2021-22 School Budget Budget Session #1

February 8, 2021

Presentation Focus

- 1. Budget Development Process**
- 2. Recent Budget Initiatives - Update**
- 3. Budget Accomplishments 2021-2022**
- 4. Covid-19 Budget Strategy**
- 5. Budget Drivers**
- 6. 2021-22 Draft Budget Plan**
- 7. Budget Components**
- 8. Budget Discussions Timeline**
- 9. Questions & Feedback**
- 10. Appendix**

Budget Development Process

School Budget Development

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



Budget Development Guiding Factors

Balanced Literacy: Creating the Foundations of Learning

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

Gardens & Biomechanical Innovation

Global Citizenship Education: Competencies & Ethical Responsibilities

Libraries, Learning Spaces & Curated Resources

Next Generation Standards Development & Implementation

Professional Culture of Lifelong Learning

Student Centered Opportunities & Environments

STEAM & Design Thinking

Student Supports

Sustainable Schools and Systems

Unified System of District-Wide Goal Setting

Using Technology to Transform Teaching, Learning & Assessment

**STRATEGIC
PLAN**

School Budget Development

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

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

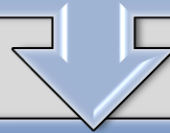
- Educational efficacy,
- Staffing efficiency; and
- Alignment with guiding principles of staffing.

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

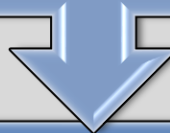
- Consistency with Strategic Plan and overall District goals;
- Consistency with operational standards; and
- Historical spending norms and purchasing efficiencies.

Sequence of the Budget Process

Budget Development – *Administration*



Budget Discussions – *Board of Education & Administration*



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



Final Budget & Vote

Budget Discussions

Budget Focused Forum

November 18th

Administration
Board of
Education
Community*

Dates	Focus
Regular Board Meeting - December 21 st	2020-21 Year End Projections & 2021-22 Budget Development
Regular Board Meeting - January 11 th	Presentation of any Staffing Recommendations or other items needing affirmation
Budget Session #1 - February 8 th	2021-22 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits, and Athletics
Budget Session #2 - March 1 st	2021-22 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Security, Special Education, and Technology
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* Community comments welcome at each Budget Session & Board Meeting.

Budget Efficiencies

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

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

Recent Budget Initiatives - Update

Cooling Solutions – A Three Phase Plan

Short-term Phase

Develop and codify a building-based plan for providing access to cool spaces on excessive heat days (Heat Index ≥ 90). Every student will have access to a cooled space at the same time, even if that means sharing a large instructional space. **Status - Over 50 window unit air conditioners were strategically placed across the District in Spring of 2019. At Heathcote, split units were installed in the summer of 2019.**

Medium-term Phase

Provide at least one air-conditioned large group common space in each building. **Status - Rooftop air conditioning units were installed in the summer of 2019 at both the Quaker Ridge and Fox Meadow libraries.**

Long-term Phase

Explore both traditional and innovative cooling solutions with the assistance of an energy service provider such as ConEdison Solutions with a focus on providing additional cooled spaces with an eye towards sustainability. **Status – Alternative methodologies are being studied and considered that will best provide both solar and LED lighting solutions. Installation of LED lighting in the Edgewood and Fox Meadow hallways is included in the 2021-22 plant improvement budget which will help to offset the carbon footprint impact of increased air conditioning.**

Safety, Security & Emergency Management

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

1. Providing an external layer of safety and security at all buildings by adding visitor management and building safety personnel.
Status: 18 Monitors directly manage the visitor management process on a day-to-day basis and monitor the building site during student hours. Feedback from constituents continues to be overwhelmingly positive.
2. Providing additional mental health and social emotional support for our students with the addition of the following staff:
 - 1.0 FTE District-wide Psychologist (2019-20)
 - 1.0 FTE Teacher at the High School for academic pre-referral support (2019-20)
 - **0.2 FTE Psychologist's Secretary (2021-22)**
3. Continuing to study and to implement policies, practices and procedures which promote building safety, security and emergency management.
Status: All schools have a building-level safety and emergency response team that meets and trains on a regular basis. All trainings are coordinated for District-wide consistency and best practice by the Chief of Safety, Security and Emergency Management.

Budget Accomplishments 2021-22

What Does This Budget Accomplish?

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

- ☐ Ensures that staffing levels are consistent with current and historical philosophies and community expectations.
- ☐ Enriches classroom and school libraries through purposeful infusion of high interest, diverse and engaging fiction and non-fiction texts.
- ☐ Provides materials and curriculum resources to explore and critically examine exemplary math programs.
- ☐ Expands the implementation of the Next Generation Standards and the scaling of successful instructional models.
- ☐ Supports the researching, exploring and creating of new garden models, biomechanical innovations and sustainability projects through collaboration across community and schools.
- ☐ Continues flexible and needs-based partnerships with educational institutions, trainers, and expert organizations to provide exemplary professional learning for educators.
- ☐ Supports all areas of the arts through visiting artists (virtual and in person) to share expertise and inspire students.
- ☐ Continues support for Special Education programs including continuation of the new 8:1:2 program and expansion of Integrated Co-Teaching program.

What Does This Budget Accomplish?

Advances in-district instructional opportunities for students with disabilities

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

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

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

Elevates District cleaning protocols at all Elementary schools.

Improves and upgrades facilities with a focus on:

- ☐ Sustainability
- ☐ Safety and security

Staffing Recommendations Summary


Staffing Affirmed	Location	Guiding Principles/Budget Accomplishments
1.0 FTE Special Education Integrated Co-Teaching	Elementary	Class Size, Mandated and Best Practice
1.0 FTE Special Education Learning Resource Center	High School	Class Size, Mandated and Best Practice
0.4 FTE Speech Teacher	High School	Class Size, Mandated and Best Practice
0.2 FTE Psychologist's Secretary	Middle School	Safety and Security Social Emotional Support
5.0 FTE Cleaners	Elementary Schools	Best Practice

Covid-19 Budget Strategy

School Budget Development – *Covid-19*

Strategy: The District's Draft Budget includes \$800,000 in budgetary appropriations funded by assigned fund balance (no tax impact) as follows:

- *Inclusion of additional 2.0 FTE teachers for remote learning. This is supplemented by an additional 1.0 FTE contingent as part of the regular budget. **Total: \$220,000***
- *Funding for other unanticipated non-recurring costs associated with Covid-19 including instructional or general support type expenses. **Total: \$330,000***
- *Introduction of an Elementary Summer Enrichment Program (2021). **Total \$250,000***

Annualized estimate of expenses required under a worst-case scenario (current model)  **\$1,200,000**

- *Instructional salaries and supplies - \$760,000*
- *Facilities including additional cleaners - \$370,000*
- *Technology related - \$70,000*

Budget Drivers

2021-22 Primary Budget Drivers

- Contractual salary increases for all employees including 15.0 FTE teacher retirements and proposed new staff. **Total: \$2.167 million**
- District's self-funded medical insurance budget anticipated to increase by 5.50% due to plan experience and employee contributions. **Total: \$922 thousand**
- Covid-19 Contingency funded from prior year surplus (no tax impact). **Total: \$800 thousand**
- Transfer to School Lunch Fund to cover anticipated losses. **Total: \$175 thousand**
- Security – Contractual increases and security improvements. **Total: \$169 thousand**
- Plant Operations and maintenance related primarily to increased HVAC and electrical maintenance costs and the purchase of snow removal equipment. **Total: \$161 thousand**
- Debt Service. **Total: \$151 thousand**
- Transfer to Capital Fund budget decreasing. **Total: \$379 thousand**
- The Tax Certiorari budget decreasing as older claims have settled. **Total: \$350 thousand**

TOTAL DRIVER IMPACT ➡ \$3.816 million

2021-22 Draft Budget Plan

Projected Fund Balance - Year End 2020-21

Ending Fund Balance 6/30/20	\$26,664,738
Plus: Year End Revenues	<u>\$161,076,165</u>
Minus: Expenses that are funded by reserves	<u>(\$864,000)</u>
Minus: Year End Expenditures	<u>(\$163,841,554)</u>
Projected Ending Fund Balance 6/30/21	<u>\$23,035,349</u>
To Be Allocated as Follows:	
Tax Certiorari Reserve	\$5,489,003
Self-Insured Health Insurance Reserve	\$4,507,811
Debt Service Reserve	\$485,683
NYS Teachers' Retirement Reserve	\$1,420,860
NYS Employees' Retirement Reserve	\$2,734,475
Reserve for Encumbrances	\$1,506,211
Unassigned Fund Balance *	\$4,666,306
Assigned Fund Balance for 2021-22	<u>\$2,225,000</u>
Projected Ending Fund Balance 6/30/21	<u>\$23,035,349</u>

*2.80% of 2021-22 Draft Budget. May retain up to 4%

2021-22 Draft Budget Overview - February 8, 2021

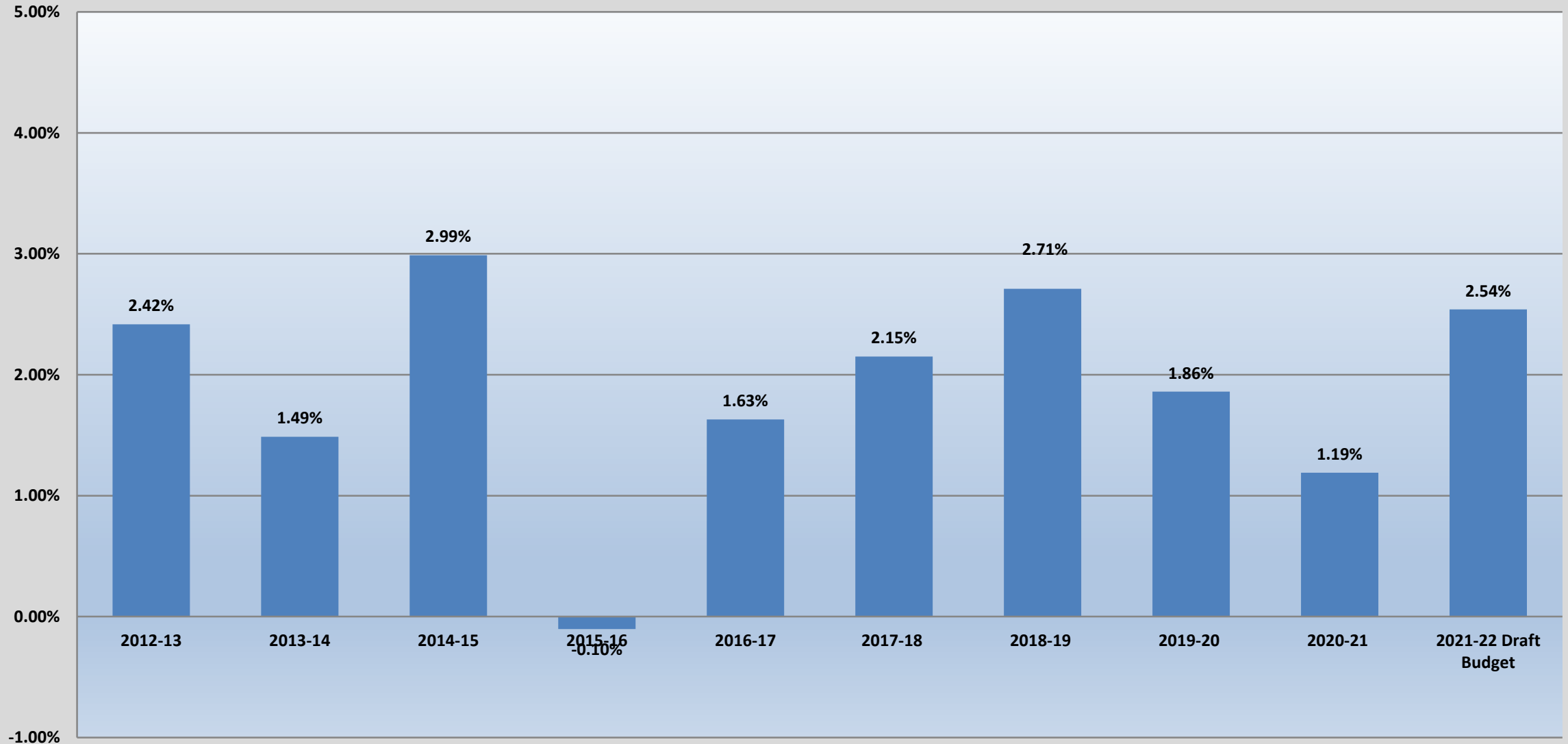
2021-22 Draft Budget:*	\$	166,827,755
Budget to Budget Increase:		2.54%
Projected Increase in Tax Levy:		2.15%
Projected Tax Levy Limit:		2.16%
Amount <u>Below</u> the Projected Limit:	\$	(19,065)
Projected Tax Rate Increase:		
<div>The equalization rate, as determined by NYS, has increased for the Town of Scarsdale in comparison to the Town of Mamaroneck thus increasing Mamaroneck's share of the total tax levy.</div>	Town of Scarsdale	1.93%
	Town of Mamaroneck	6.28%

***IMPORTANT:** Please note that this is a draft budget plan for 2021-22 and that it may change due to updated information and/or continued deliberations.

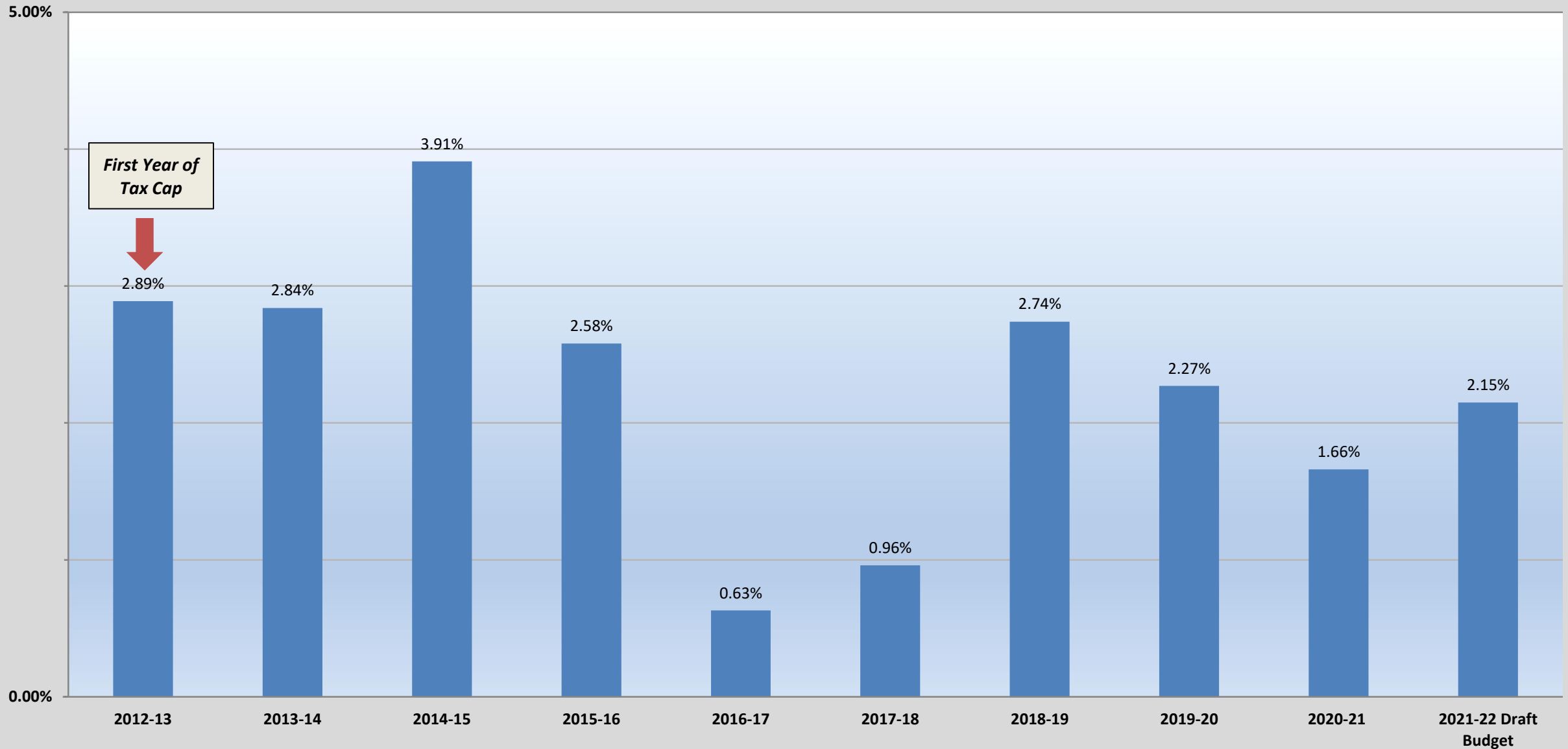
2021-22 DRAFT BUDGET PLAN

	2020-21 Approved Budget	2021-22 Draft Budget	Budget to- Budget Increase	% Difference
Total Expenditures	162,696,316	166,827,755	4,131,439	2.54%
Other Revenues <i>% of Total Budget</i>	8,885,845 <i>5.46%</i>	9,661,605 <i>5.79%</i>	775,760	8.73%
Transfer From Reserves	932,153	566,751	(365,402)	-39.20%
Assigned Fund Balance	1,750,000	2,225,000	475,000	27.14%
Total Tax Levy <i>% of Total Budget</i>	151,128,318 <i>92.89%</i>	154,374,399 <i>92.54%</i>	3,246,081	2.15%

Budget History



Tax Levy History



Budget Components

Key Component Expense Summary Draft Budget to Actual

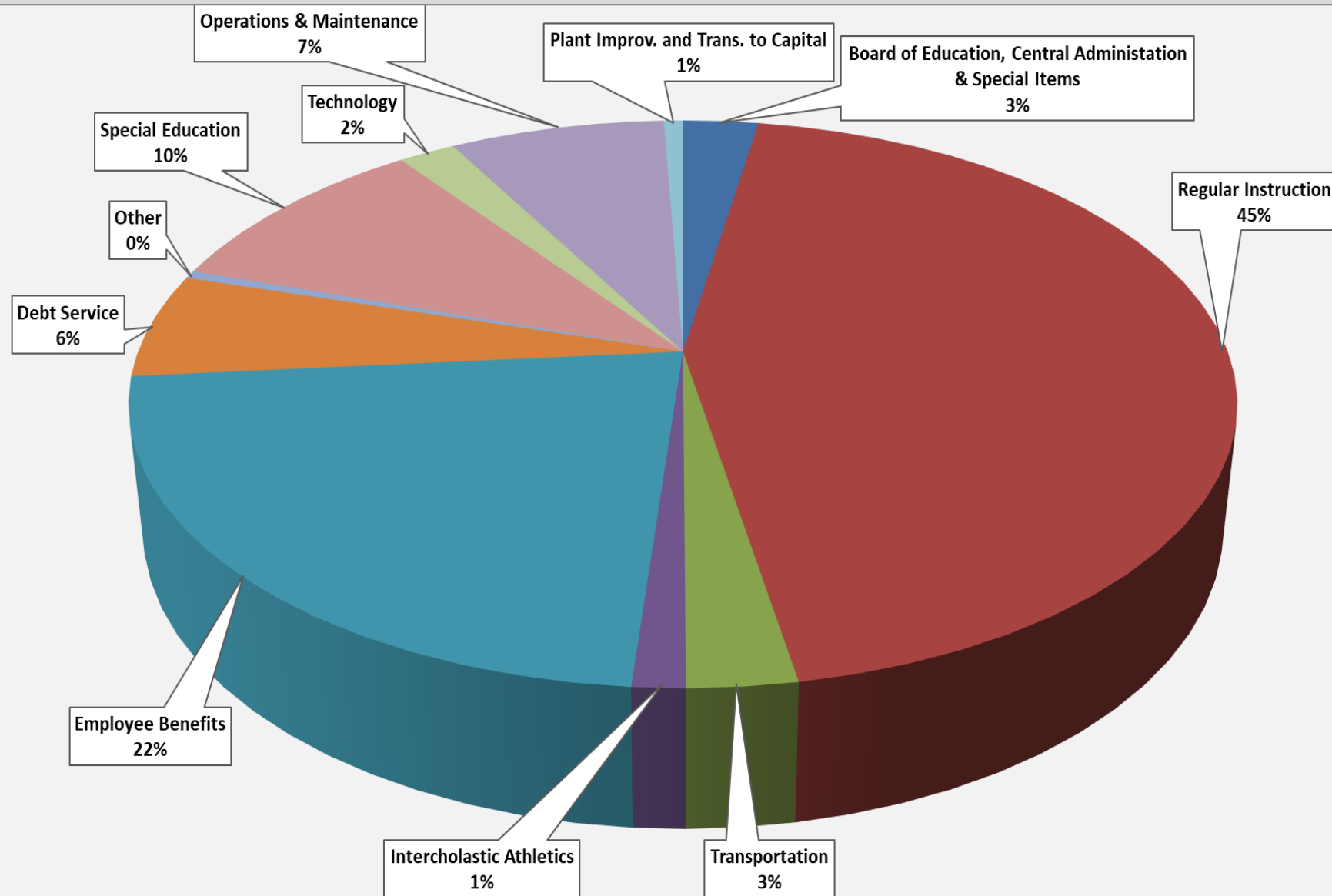
Category	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected	2021-22 Draft Budget	\$ Increase	% Increase
Board of Education, Central Administration & Special Items (Net of Tax Cert's)	3,777,206	3,840,426	4,023,989	4,177,722	4,369,154	191,432	4.58%
Operations & Maintenance	9,882,342	10,361,400	10,152,560	12,188,920	12,477,196	288,276	2.37%
Plant & Capital Improvements	3,041,040	3,700,050	2,534,209	1,489,000	1,115,000	(\$374,000)	-25.12%
Regular Education	68,484,453	69,201,560	69,549,883	72,879,987	74,265,269	1,385,282	1.90%
Technology	3,455,548	2,897,871	3,292,837	3,290,825	3,314,815	\$23,990	0.73%
Special Education	12,870,440	13,774,646	15,441,488	15,709,884	16,375,673	665,789	4.24%
Transportation	3,747,454	3,869,020	3,878,387	4,173,819	4,512,629	\$338,810	8.12%
Interscholastic Athletics	1,733,276	1,824,773	1,845,144	1,858,158	2,172,164	314,006	16.90%
Employee Benefits	36,881,764	34,541,858	34,030,516	36,805,605	37,241,519	\$435,914	1.18%
Debt Service	9,993,017	10,027,015	9,996,296	9,711,926	9,937,475	225,549	2.32%
Other	423,094	367,125	298,706	980,708	646,862	(\$333,846)	-34.04%
Tax Certioraris	1,064,311	306,205	509,897	750,000	400,000	(350,000)	-46.67%
Unspent Budget Surplus	-	-	-	(175,000)	(300,000)	(\$125,000)	71.43%
TOTAL	\$155,353,945	\$154,711,949	\$155,553,912	\$163,841,554	\$166,527,755	\$2,686,201	1.64%

Historical & Projected Revenue Summary

CATEGORY	2014-15 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected	2021-22 Preliminary Budget	\$ Increase/ Decrease	% Increase/Decrease
State Aid	\$6,169,750	\$ 6,919,008	\$ 7,355,516	\$ 6,980,736	\$ 5,915,967	\$ 6,300,079	\$ 384,112	6.49%
Health Services	273,080	\$ 221,411	\$ 166,833	\$ 156,721	\$ 159,000	\$ 169,000	\$10,000	6.29%
Interest Earnings	107,949	\$ 775,441	\$ 1,571,525	\$ 1,112,249	\$ 70,125	\$ 292,000	\$221,875	316.40%
Building Use Fees	115,937	\$ 112,931	\$ 112,192	\$ 38,295	\$ -	\$ 116,000	\$116,000	#DIV/0!
Miscellaneous	570,888	\$ 936,210	\$ 1,041,308	\$ 1,078,418	\$ 1,074,757	\$ 961,800	(\$112,957)	(10.51%)
County Sales Tax	932047	\$ 1,021,198	\$ 1,046,413	\$ 1,386,435	\$ 1,422,783	\$ 1,550,000	\$127,217	8.94%
Transfers from reserves	\$159,114	\$ 83,153	\$ 667,728	\$ 386,974	\$ 932,153	\$ 566,751	(\$365,402)	(39.20%)
TAX LEVY/STAR	\$135,761,527	\$ 141,490,126	\$ 145,362,640	\$ 148,838,352	\$ 151,351,380	\$ 154,647,125	\$3,295,745	2.18%
GRAND TOTAL REVENUES	\$144,090,292	\$ 151,559,478	\$ 157,324,155	\$ 159,978,180	\$ 160,926,165	\$ 164,602,755	\$3,676,590	2.28%

Assigned Fund Balance		\$2,799,432	\$2,125,000	\$1,100,000	\$1,750,000	\$2,225,000	\$475,000	27.14%
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Key Component Summary



Transportation

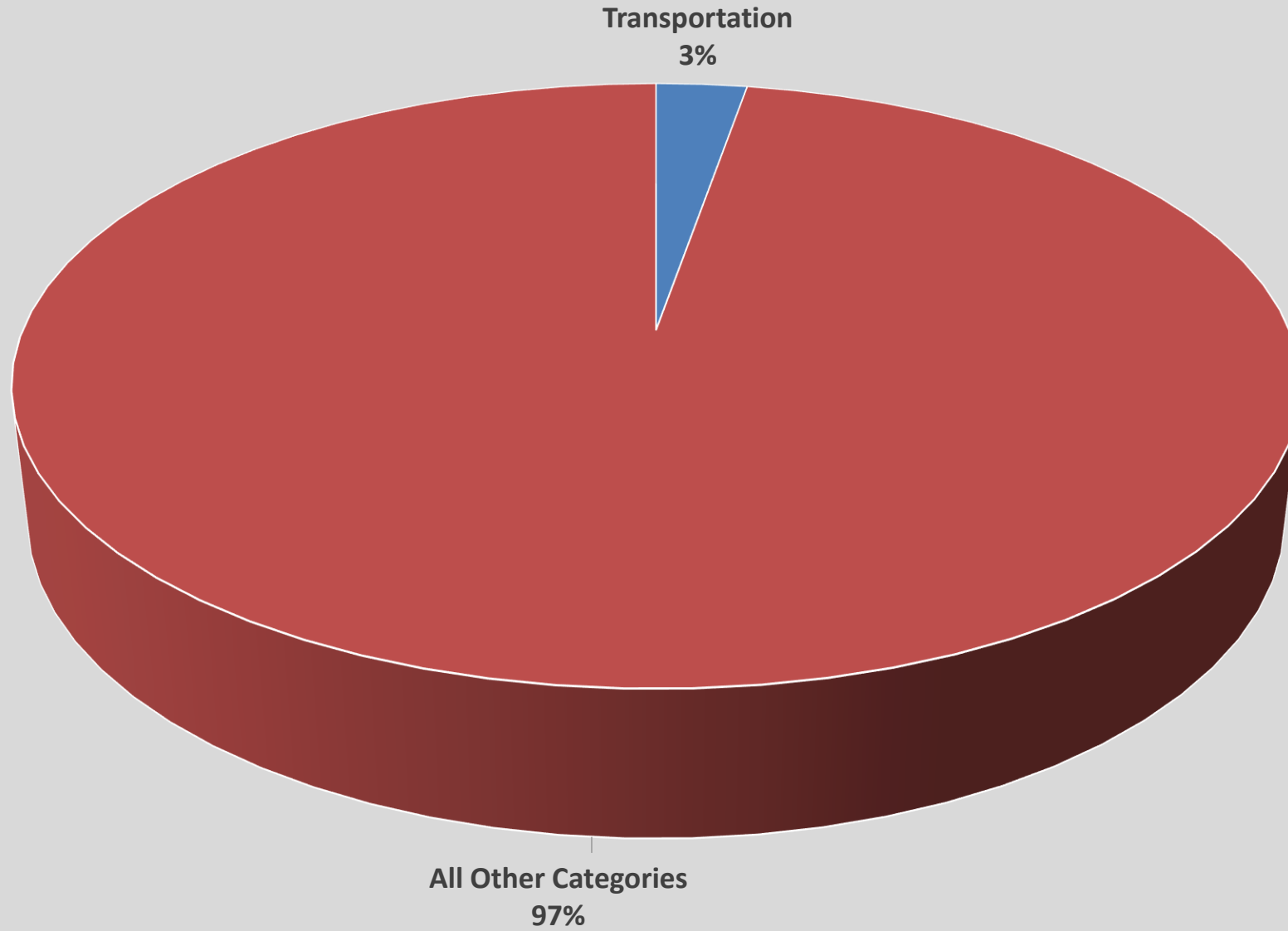
Transportation

2019-20 Actual	2020-21 Budget	Projected 2020-21 Actual Expense	Proposed Budget 2021-22
\$3,878,387	\$4,504,378	\$4,173,819	\$4,544,518
Budget to Budget Increase: \$40,140 or 0.89%			
Proposed Budget to Projected Expense Increase: \$370,699 or 8.88%			

Highlights

- Continuation of all current policies.
- Fleet travels approximately 650,000 miles per year
- 63 Bus drivers
- Last year, the District provided transportation for 1,981 students. This year due to the pandemic, the District provides transportation for 846 students.
- Last year, the District transported 288 students to 63 private and parochial schools, and special education programs. This year, due to the pandemic, the District provides transportation for 228 students to 51 private and parochial schools, and special education programs.
- The 2020-21 budget provided for the purchase 4 mini-buses and 1 handicapped accessible bus at a total estimated cost of \$275,000. The 2021-22 proposed budget continues the vehicle replacement plan with the planned purchase of 1 large bus, 2 mini-buses and 1 van at an estimated cost of \$260,600.
- The proposed 2021-22 budget reflects contractual salary increases of \$54 thousand, and a decrease in vehicle and equipment purchases of \$14 thousand.

Transportation



Debt Service & Lease Purchases

Debt Service

2019-20 Actual	2020-21 Budget	Projected 2020-21 Actual Expense	Proposed Budget 2021-22
\$7,616,653	\$7,341,177	\$7,281,953	\$7,491,831

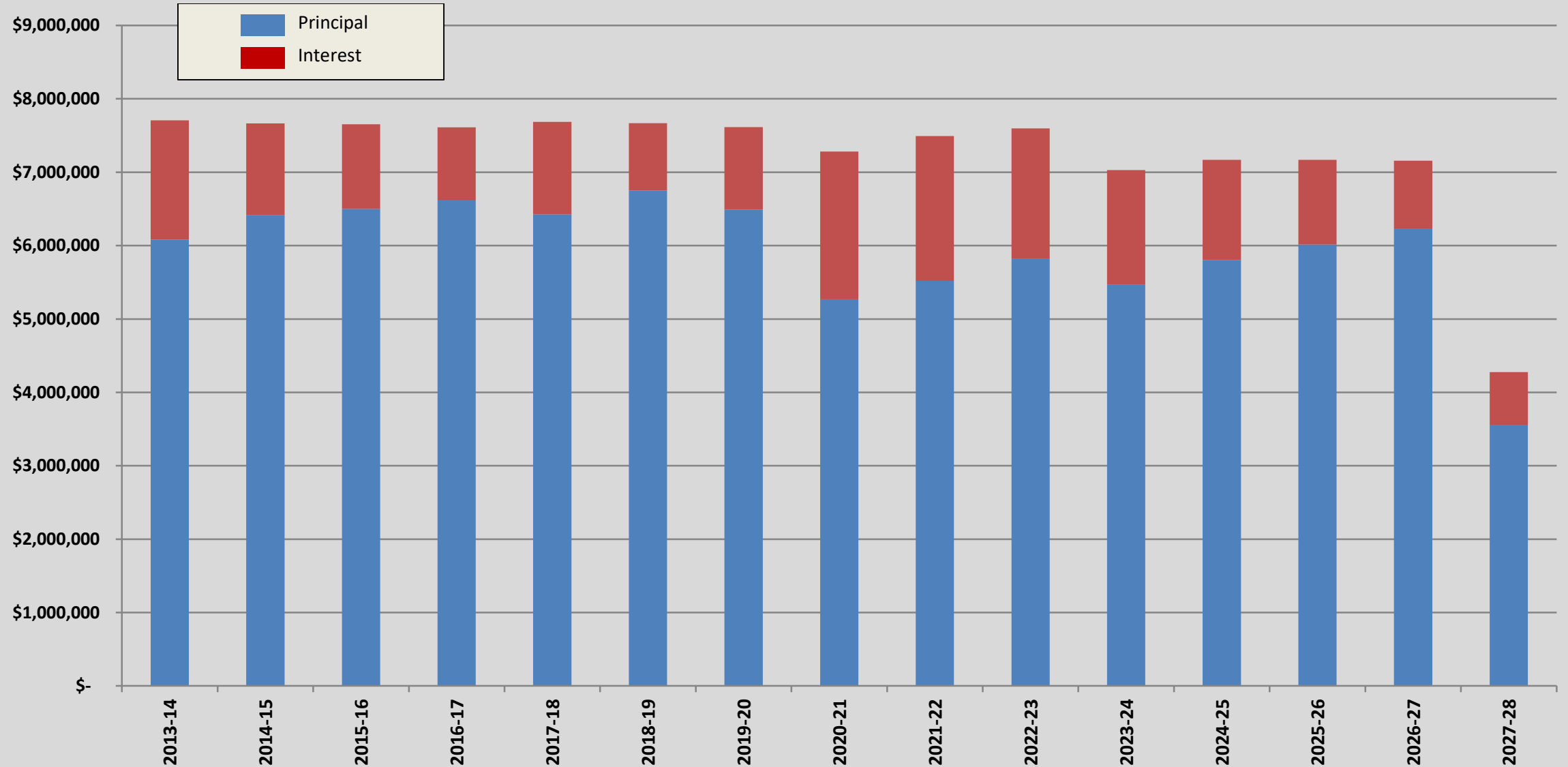
Budget to Budget Increase: \$150,654 or 2.05%
Proposed Budget to Projected Expense Increase: \$209,878 or 2.88%

Highlights

- The proposed 2021-22 Debt Service budget represents principal payments of approx. \$5.520 million and interest payments of \$1.972 million. In June 2020, the District issued \$43,600,000 fifteen-year bonds at a net interest cost (NIC) of 1.47% related to the voter approved 2018 Bond work. The District intends on issuing a \$16,840,000 fifteen-year bond to fund the final phase of the project on or about June 2021. Anticipated NIC for this bond is 1.06%.
- Total debt outstanding for the year ending June 30, 2022 is projected to be \$61.245 million from the following obligations:

2014 Bonds (Re-financing)	2014 Bond Project	2018 Bond Project	TOTAL
\$4,430,000	\$7,995,000	\$48,820,000	\$61,245,000

Current & Future Debt Service



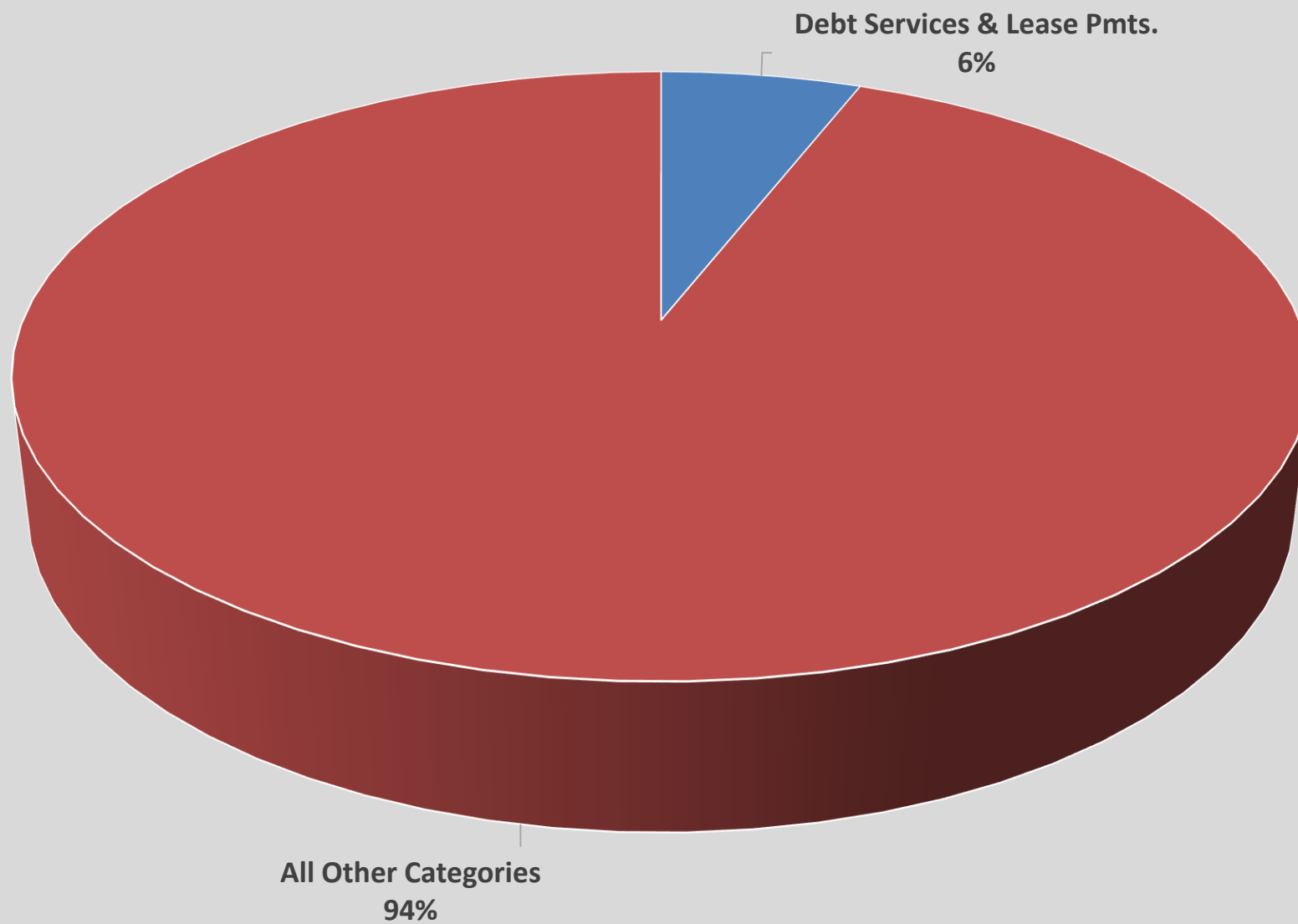
Lease Purchases

2019-20 Actual	2020-21 Budget	Projected 2020-21 Actual Expense	Proposed Budget 2021-22
\$2,379,643	\$2,431,077	\$2,429,973	\$2,445,644
Budget to Budget Increase: \$14,567 or 0.60%			
Proposed Budget to Projected Expense Increase: \$15,671 or 0.64%			

Highlights

- The proposed 2021-22 budget, in accordance with the Board approved 3-year technology plan budget that was submitted to NYSED in 2019, represents a continuation of the District's hardware/lease purchase plan. This funds the purchase and upgrade of instructional technology devices at all levels, including peripherals and infrastructure components. This budget is \$50,000 lower than the recommendation in the K-12 Technology Plan and represents a 0% increase in purchasing power. **Computer Lease Payments = \$1.603 million (increase of \$15 thousand)**
- Energy Performance Contract (matures in 2023/24) = **\$621 thousand (no change)**
- The District recently entered into a new 5-year lease agreement to replace older copiers with newer copiers which are more efficient and that have sustainability-based features. **District-wide Copiers = \$222 thousand (no change)**

Debt Service & Lease Purchases



Employee Benefits

Employee Benefits

2019-20 Actual	2020-21 Budget	Projected 2020-21 Actual	Proposed Budget 2021-22
\$34,030,517	\$36,395,437	\$36,805,605	\$37,241,519

Budget to Budget Increase: \$846,082 or 2.32%

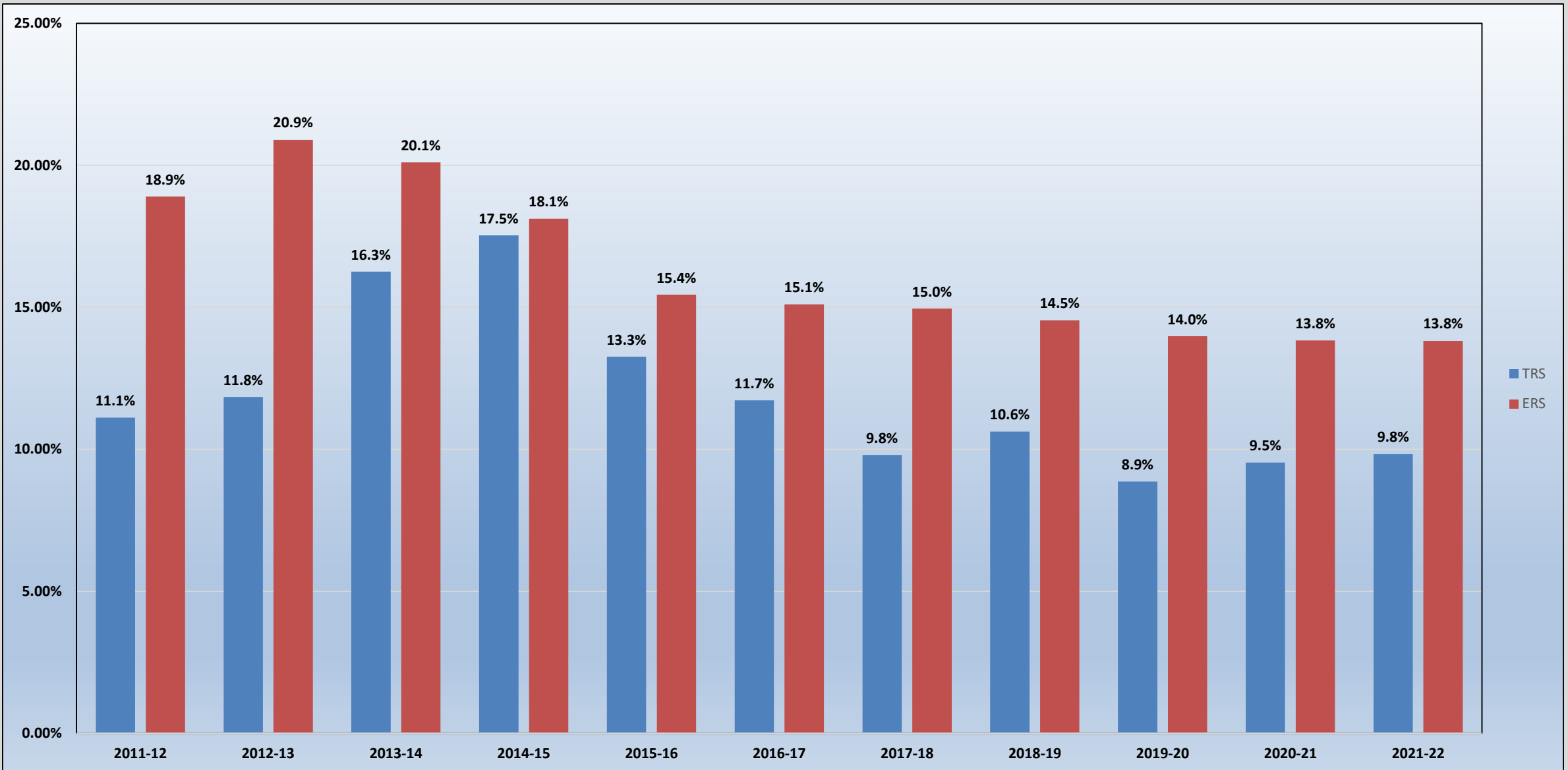
Proposed Budget to Projected Expense Increase: \$435,914 or 1.18%

Highlights

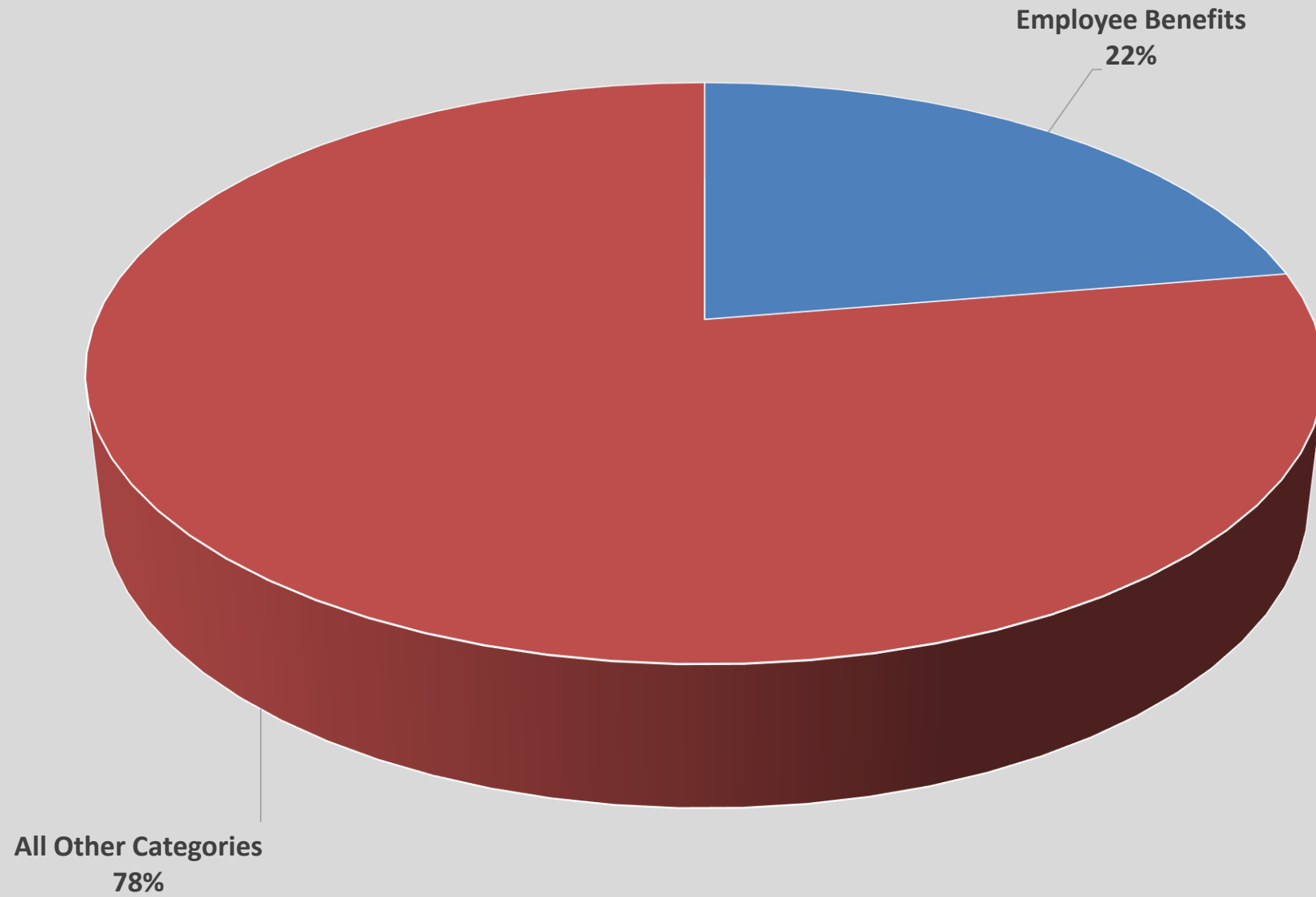
- Employee Insurances
 - The self-funded medical insurance budget is anticipated to increase 5.50% due primarily to the overall projects cost of claims in 2021-22. All employees contribute to the cost of the plan.
- Other Benefits
 - NYS Teachers Retirement System (TRS) – the contribution rate is increasing from 9.53% to an estimated 9.75% on all qualifying salaries.
 - NYS Public Employees’ Retirement System (ERS) – the avg. contribution rate is estimated to decrease slightly to 13.82% on all qualifying salaries.
 - Social Security - is calculated at 6.20% of all salaries up to the max. of \$142,800 for the 2021 calendar year.
 - Other Insurances – increasing primarily due to an increase in Medicare Part B expenses associated with an increased number of retirees.

Employee Benefits	Budget +/-
TRS and ERS Contributions	-\$26,250
Health Insurance	\$922,074
Social Security & Medicare	-\$71,015
Other Insurances (WC, Dental etc.)	\$21,272

Historical TRS & ERS Rates



Employee Benefits



Interscholastic Athletics

Interscholastic Athletics

2019-20 Actual Expense	2020-21 Budget	Projected 2020-21 Actual Expense	Proposed Budget 2021-22
\$1,845,144	\$1,985,110	\$1,858,158	\$2,172,164
Budget to Budget Increase: \$187,054 or 9.42%			
Proposed Budget to Projected Expense Increase : \$314,006 or 16.90%			

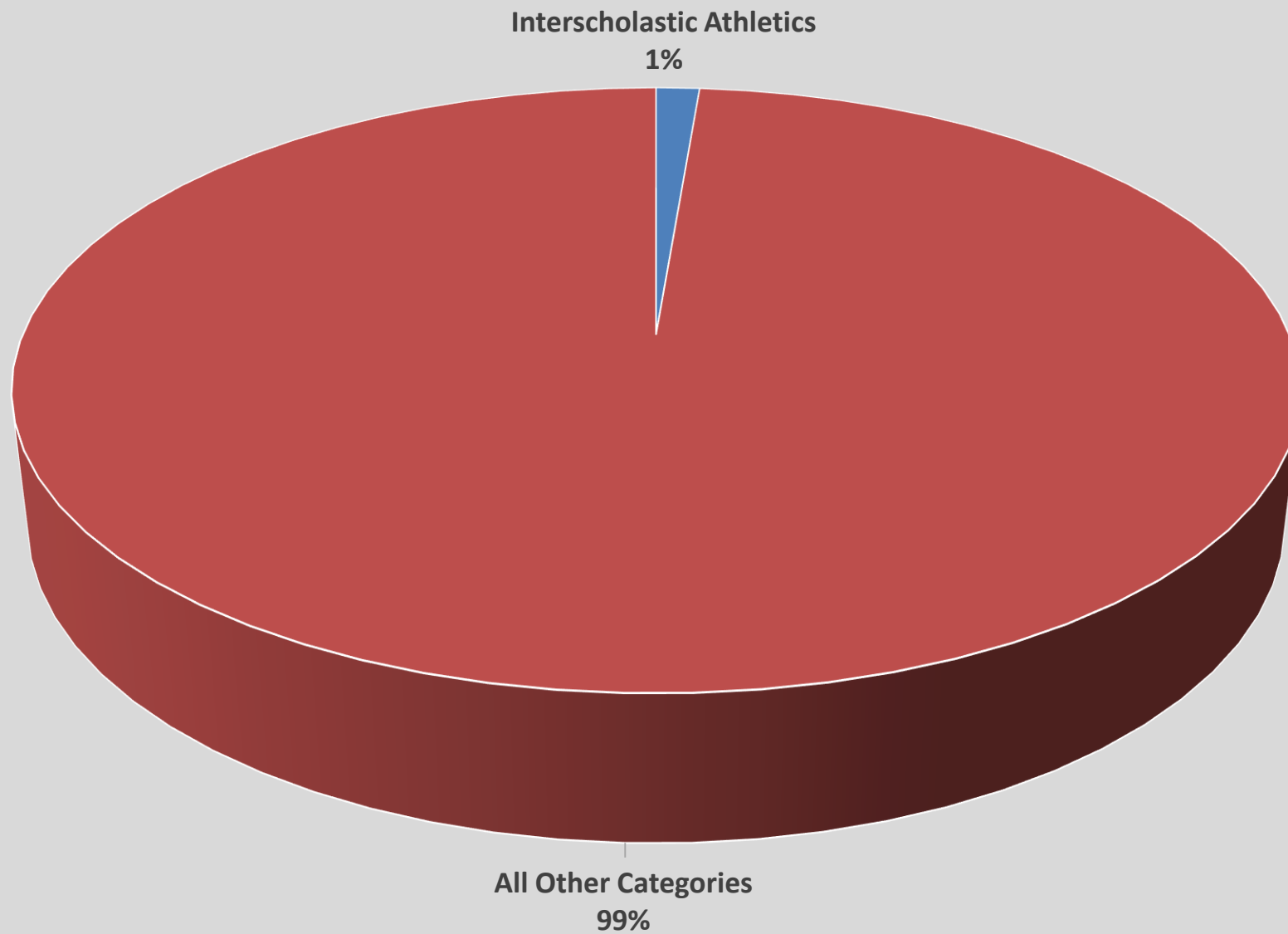
Reminders

- Zero-based, line-item budget process
- Use of a cost-based approach to normalize costs over time
 - Supplies
 - Uniforms
 - Sports Entry Fees
 - Certification Expense
 - Equipment Reconditioning
 - **Equipment**

Highlights

- Increase in budget primarily due to:
 - Supervision/Coaching
 - Athletic Training Expense

Interscholastic Athletics



Budget Discussion Timeline

2021-22 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting - December 21 st	2020-21 Year End Projections & 2021-22 Budget Development
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Budget Vote Date - May 18th

Questions & Feedback

Appendix

Questions & Answers

Budget Questions and Answers from the Budget Forum held on November 18, 2020

Q1. Is the District budgeting for next year to be another covid year or a normal one? How would they look different from each other?

A1. The proposed draft budget includes an \$800,000 allocation that supports any ongoing expenses associated with Covid-19 and a non-recurring summer enrichment program for our elementary students. This allocation is funded by undesignated fund balance so as to not impact the tax levy. as it is uncertain how much, if any, additional instructional or health and safety measures will be required into the next school year.

Q2. With last year's school closure there were substantial savings - expenditures were lower by over \$5M, and the unassigned fund balance at year-end was over 4%. Much of it was transferred out to cover COVID-related and other expenses going into this year's restart, resulting in the unassigned fund balance going to about 2.7%. How do you plan to allocate the rest of the savings and where do you see the reserves and fund balances going to in next year's budget?

A2. Surplus from last year was allocated into the District's reserves at year end June 30, 2020 which included bolstering undesignated/unassigned fund balance which was later transferred out to cover 2020-21 Covid-19 related expenses. Projected fund balance (including allocations) for year end 2021 based on projected year end expenditures and revenues was initially shared at the December 21st and will continue to be updated at each Budget Session.

Q3. How do you expect state aid and other revenue from taxes and interest to our schools to be affected given the economy?

A3. In planning for the 2020-21 budget, the District conservatively budgeted revenue sources that would be impacted by a downturn in the economy and the fundamental alteration in the timing of tax payments and a decrease in interest rates. At this point in time there hasn't been a definitive plan by the State to reduce state aid payments. However, funding sources for current and future aid payments seem to be reliant on yet to be specified Federal funding. Having already realized a 20% reduction in State Aid in our 2020-21 Budget Plan (which will continue into our 2021-22 Budget Plan) the District has hedged this part of our planned revenues stream. Current estimates show that we will be approximately \$220,000 under our interest earning budget due to the aforementioned factors. At this time, the 2021-22 Budget Draft assumes identical budgeted interest earnings compared to the 2020-21 fiscal year.

Q4. At the end of 2019-20, revenues came in lower by about \$800K, what would you forecast for this year, and next?

A4. Current year variable revenues are estimated to come in \$13,411 under-original budget as follows: State Aid -\$57,526, Sales Tax +279,033 and Other Revenues - \$234,918. The Other Revenues category is largely driven by the aforementioned decrease in planned interest earnings. Overall, variable revenues are expected to grow compared to actual by approximately \$750,000 due a projected increase in state building aid, projected sales tax receipts and normalized interest earnings.

Questions & Answers

Q5. Class sizes - though historical studies have predicted enrollment declines, elementary school enrollment looked to increase going into this year but then came down again as children were held back or went to private K because of COVID. Assuming these students return in-district next year do you anticipate breaking of classes and additional staff requirements at the elementary level?

A5. Yes, we are predicting an increase in elementary class sections from a budget-to-budget standpoint. We are also including a fourth ENL teacher that was added over the summer of 2020 to support an increase in ENL needs.

Q6. Staffing for mental health - the February budget had included the addition of a part time administrative staff member to field calls for the SMS psychologists. That position was ultimately scrapped. Given that student mental health is such an issue, would more personnel be added to handle the mental health needs of all of the students in all of the buildings?

A6. At this point, we are able to handle the clinical need (we are continuing to monitor this) however, the need for a clerical position has become even more apparent.

Q7. Staffing and other funding for Special Education - last year's budget showed an over expenditure in Special Education by about \$1M, and the budget line for this year was increased as well, between the additions of an 8-2-1 class and another ICT classroom. For future budgets, what kind of staffing and services do you anticipate to adequately support our students, especially in light of these elementary students as they move up in grades?

A7. This year's expansion in the HS and ICT will help to engage the increasing population of special education students. The Middle School has been able to absorb the expanding breath of services thus far but may need additional support and students move on from elementary in our Bridge, and eventually, our 8:1:2. These expansions should also be offset to some extent from less use of outside placements.

Questions & Answers

Q8. Security - in recent budgets the spending in this area has increased significantly and some items deemed non-essential were cut in this year's budget. What security-related items will be in the 2021-22 school year budget? In the past, the League has asked for some benchmarking to see if it can be known if the security measures are in fact helping make the school safer.

A8. The major project for 21-22 will be the addition of an automated/integrated lockdown system. Currently, the lockdown procedures include activating a number of non-connected systems, the new system will allow for a "push button" lockdown. This will increase the speed and reduce the complexity of going into lockdown.

The past and current measures were influenced by the security audit done by Altaris and their resulting suggestions. The last major project left from those suggestions (with the exception of the planned lockdown system this year) is the window film project (phase 1 is complete and included the biggest priority areas). Phase 2 of this project is being held off until the next budget cycle. While some of these upgrades have tangible effects some are harder to evaluate due to the fact they are meant to help in an emergency situation. For example, the increase in safety monitors has allowed for much more effective tracing of those present in the buildings, and provided assurances that non-invited guests do not enter. The camera systems similarly have allowed administrators additional tools to investigate situations and allowed additional monitoring of spaces. The increased training has improved the timing and efficiency of our emergency procedures. However, the window film would not have a measurable effect until a situation requiring their use arises, that said, it is an added layer of protection should that situation happen. With regard to benchmarking, we regularly have both the fire and police departments observe and critique our drills, in addition to the regular evaluation of drills by Mike Spedliere.

Q9. The self-insured health insurance fund budget -- are there plans to increase this reserve given COVID?

A9. The Health Insurance Reserve is currently projected to decrease by \$666,504 to \$4,507,811 by year end due to a draw down on the reserve to cover current year Covid related expenses.

Questions & Answers

Q10. Also, as the teacher's contract is up for renegotiation again this year as last year's contract was for only one year, we assume there will be some kind of placeholder in the budget to reflect that.

A10. Correct

Q11. >\$4M of budget items were cut from last year's initial budget to the one finally adopted -- will those be introduced again? (SHS auditorium, art studio renovations, etc.)

A11. Although many items (Facilities or not) have been reinstated, there are others, after the unplanned time for additional consideration, that have been set aside or re-prioritized. Auditorium work specifically will commence this summer. This Phase I work was approved in the current year budget. Additional work (Phase IIa), consisting of stage lighting improvements, is proposed in the 2021-22 Budget. Other projects proposed as part of the proposed budget included LED lighting improvement at Edgewood and Fox Meadow, Bus Compound renovations, various renovations at Heathcote, installation of hard-wired carbon monoxide detectors and roofing and masonry work. Total proposed plant improvement and transfer to capital budget = \$1,015,000.

Q12. With regard to COVID testing in light of the recent NYS yellow-orange-red designations and requirements, do we have the capacity to test 20% of our school population?

A12. We do. We have received ~50% consent. That said, the increase in hospital capacity has significantly lessened the possibility of being designated

Q13. How would that work and will that impact the budget?

A13. The District has estimated an amount that has been included in our current budget plan that has a direct impact on the projected draw down of the Health Insurance Reserve.

Q14. Legionella/lead testing and remediation were mentioned in a recent BOE meeting as a go-forward budget item. What will that look like in terms of the budget?

A14. The 2020-21 budget for these types of items (air testing etc.) had been increased for lead testing which was required this school year. With lead testing not being done next year, the 2021-22 budget will remain virtually flat with lead testing being supplanted by legionella testing.

Questions & Answers

Q15. Air conditioning/HVAC - COVID-related improvements included installing MERV-13 filters where possible. Another COVID-related measure made was the running of airflow systems even when buildings are not occupied. How did these impact this year's budget?

A15. The District's annual budget includes funding for the purchase and the routing replacement of MERV-13 filters. Although MERV-13's are slightly more expensive than MERV-8s the incremental increase is negligible. There has been an impact on energy use which has been somewhat offset by installation of new boilers in many of our buildings and cost of energy being lower than budgeted to this point in the year.

Q16. Are there any plans to make more significant building air quality improvements in light of COVID beyond what has already been approved in the outstanding bonds?

A16. Not other than work that was included in the 2018 Bond which still includes work at Quaker Ridge, Heathcote, Middle School and the High School.

Q17. The projects outlined in the 2018 bond as reported so far have been completed on schedule and under budget, including the Greenacres renovation - congratulations and many thanks! Do you anticipate the bond projects to continue in this manner?

A17. To this point about 80% of the project has been completed and we are approximately \$2 million under budget. Although there are two more summers worth of projects, we are confident, based on planned cost escalation factors that we will continue at or near budget.

Questions & Answers

Q18. Are there transportation/bussing budget changes anticipated this year in light of the hybrid schedule, and what do you plan to budget for next year?

A18. There have been changes to the “normal “ transportation operation which have both positively and negatively impacted this department's budget. The current draft budget includes funding for a normal post-covid year of transportation which is anticipated to absorb any alterations in different scheduling.

Q19. With live streaming in many classrooms now, are we anticipating its use go-forward and is there a need to possibly budget for that?

A19. We are anticipating the use of live streaming in selected subject areas in the Middle School and the High School. We have the technology to do this now, but we are looking at other technology to enhance the student experience.

Q20. Technology equipment budget items - are the additional chromebooks distributed to students budgeted? Were the SmartTVs previously budgeted? What other technology-related needs do we anticipate for next year?

A20. The additional Chromebooks were included the 2020-21 budget. There were some SmartTVs that were budgeted, and others were purchased using lease/purchase funds that were redirected from the purchase of other hardware. Because of the redistribution of lease/purchase funds, there was no increase in the budget. Next year’s budget will include continued purchases of 1:1 devices to keep that initiative moving forward, as well as new hardware to replace outdated equipment (part of our 4-year hardware replacement cycle).

Q20. More of a curriculum question than a budget question but has the district spoken to the NYS Board of Regents about changes in student assessment due to less curriculum coverage due to the global pandemic... if so, what have they said or what has been discussed?

A20. According to our regional curriculum group, there has been some conversation about flexibilities in administration (i.e. if the tests are administered, having a very open testing window), but there has been no word about shifting the focus or design to match the stops/starts of this year. The statewide RICs need to begin printing score sheets and other assorted documents by the second week of February, and - the thinking is- there is no interest from them (or the state, for that matter), in having staff go through all the work (and charge districts for the services), if the state is going to cancel everything. The assumption is we will hear something more definitive within the next two weeks or so.

Scarsdale Public Schools



2021-22 Staffing Recommendations

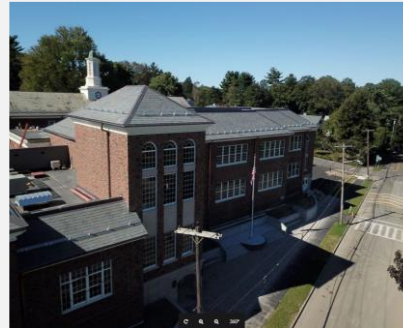
January 11, 2021

Presentation Focus

- 1. Budget Development**
 - **Covid-19 Budget Strategy**
- 2. Draft Budget Overview**
- 3. Current Staffing Levels & Projected Enrollment**
- 4. 2021-22 Staffing Requests & Recommendations**
 - **Tier I Staffing Recommendations**
 - **Tier II Staffing Recommendations**
- 5. Projected Staffing Levels & Projected Enrollment**
- 6. Budget Development Timeline**

School Budget Development

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



Budget Development Guiding Factors

Balanced Literacy: Creating the Foundations of Learning

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

Gardens & Biomechanical Innovation

Global Citizenship Education: Competencies & Ethical Responsibilities

Libraries, Learning Spaces & Curated Resources

Next Generation Standards Development & Implementation

Professional Culture of Lifelong Learning

Student Centered Opportunities & Environments

STEAM & Design Thinking

Student Supports

Sustainable Schools and Systems

Unified System of District-Wide Goal Setting

Using Technology to Transform Teaching, Learning & Assessment

**STRATEGIC
PLAN**

School Budget Development

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

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

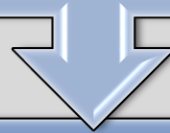
- Educational efficacy,
- Staffing efficiency; and
- Alignment with guiding principles of staffing.

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

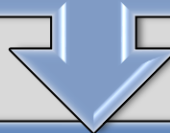
- Consistency with Strategic Plan and overall District goals;
- Consistency with operational standards; and
- Historical spending norms and purchasing efficiencies.

Sequence of the Budget Process

Budget Development – *Administration*



Budget Discussions – *Board of Education & Administration*



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



Final Budget & Vote

Covid-19 Budget Strategy

School Budget Development – *Covid-19*

What are the budgetary implications related to Covid-19 in providing instruction in 2021-22 ?

We don't know -

- *When and to what degree are school staff vaccinated???*
- *When and to what degree are district students vaccinated???*
- *When are the myriad of safety mitigations eased???*
- *Does remote learning continue???*
- *Are additional teachers or aides still needed???*

We do know -

- *Covid-19 related expenses recurring costs? **NO***

School Budget Development – *Covid-19*

Strategy: The District's preliminary draft budget includes \$800,000 in budgetary appropriations funded by assigned fund balance (no tax impact) as follows:

- ***Inclusion of additional 2.0 FTE teachers for remote learning. This is supplemented by 1.0 FTE as part of regular budget. Total: \$220,000***
- ***Funding for other unanticipated non-recurring costs associated with Covid-19 including instructional or general support type expenses. Total: \$330,000***
- ***Introduction of an Elementary Summer Enrichment Program (2021). Total \$250,000***

2021-22 Draft Budget Overview

2021-22 Preliminary Draft Budget Overview - January 11, 2021

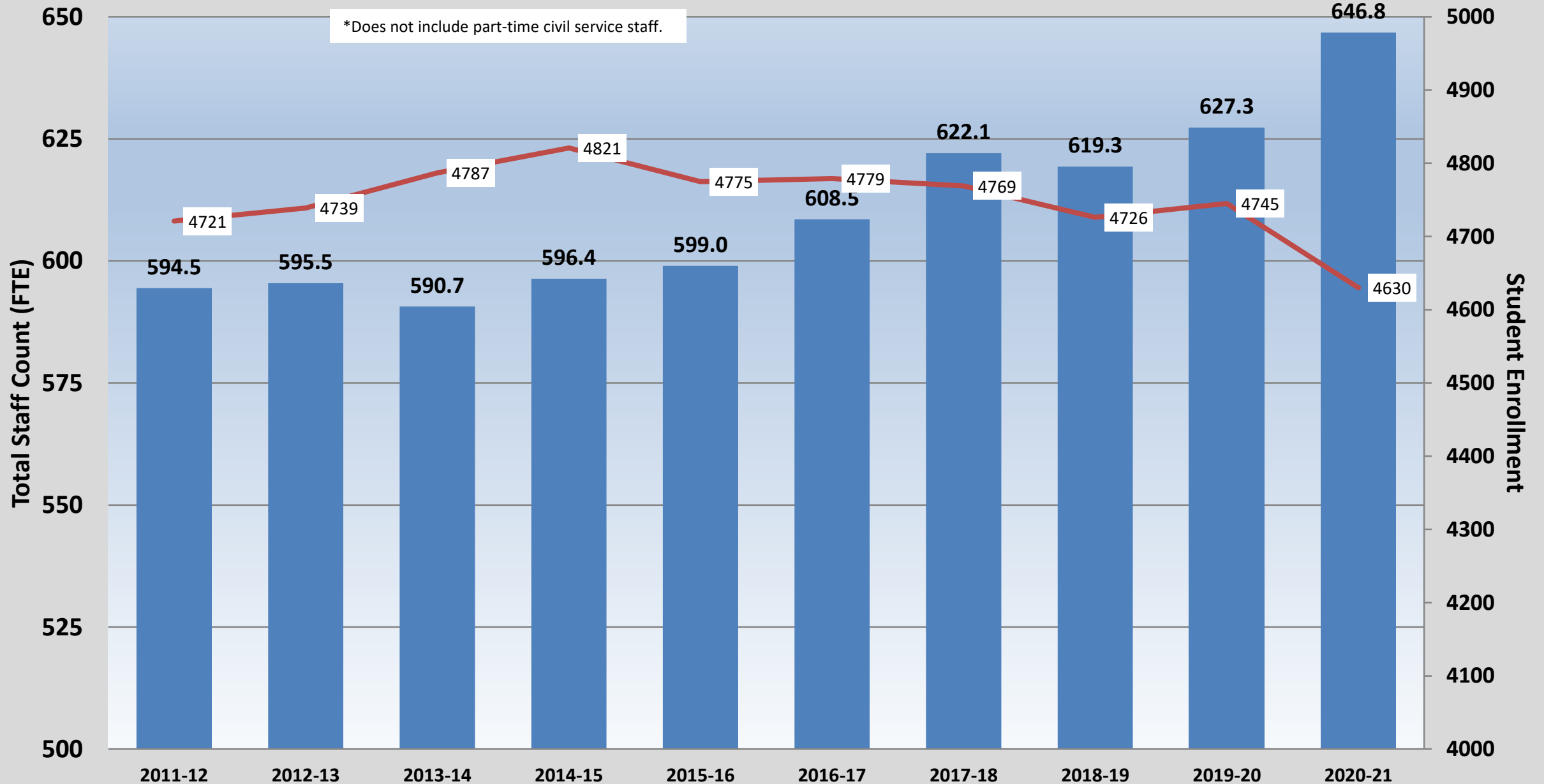
2021-22 Draft Budget:*	\$	166,616,463
Budget to Budget Increase:		2.41%
Projected Increase in Tax Levy:		2.38%
Projected Tax Levy Limit:		2.25%
Amount <u>Above</u> the Projected Limit:	\$	206,225
Projected Tax Rate Increase:		
Town of Scarsdale		tbd
Town of Mamaroneck		tbd

***IMPORTANT:** Please note that this is a preliminary draft budget plan for 2021-22 and that it will change due to a number of factors including, but not limited to Health Insurance, TRS contributions and # of projected retirees.

Current Staffing Levels & Projected Enrollment

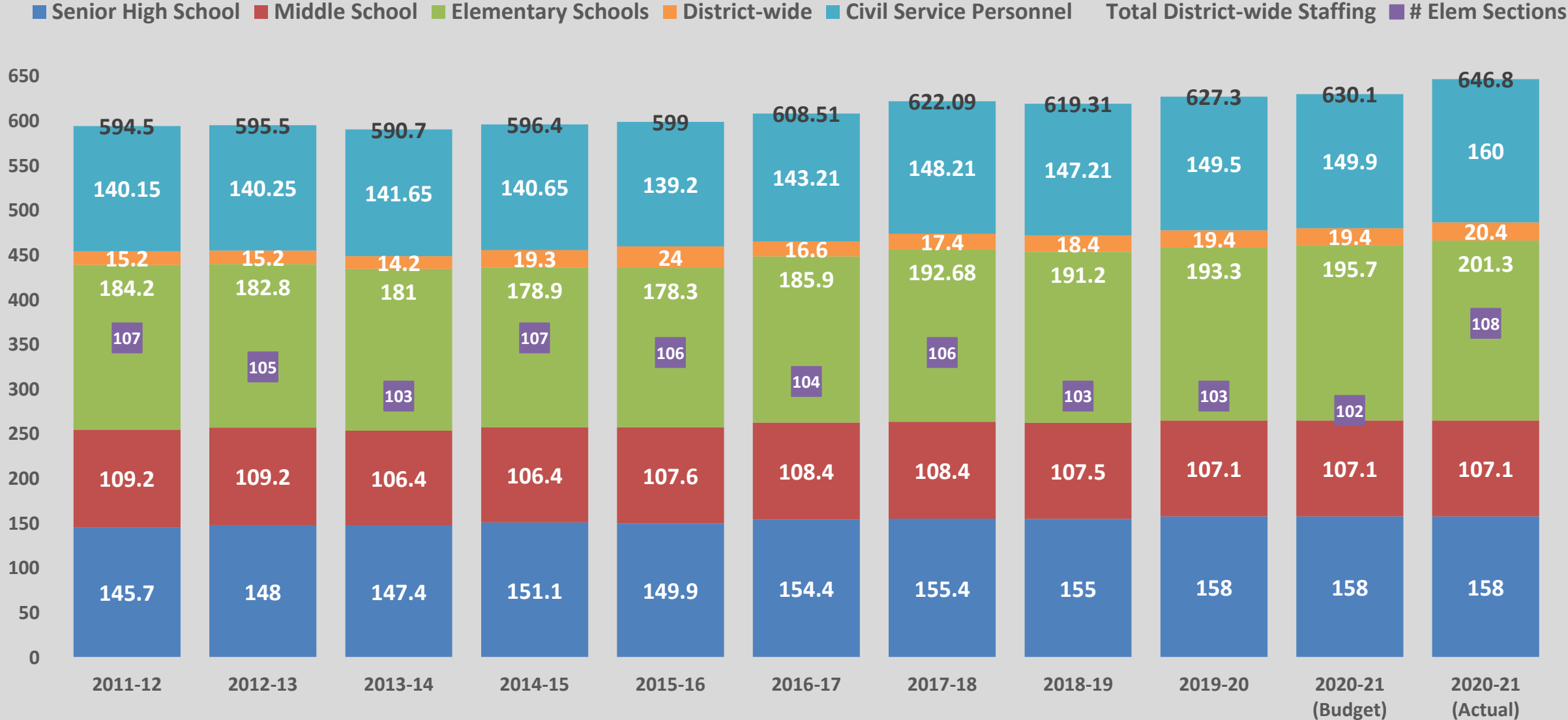
Historical District-wide Staffing (FTE)*

*Does not include part-time civil service staff.

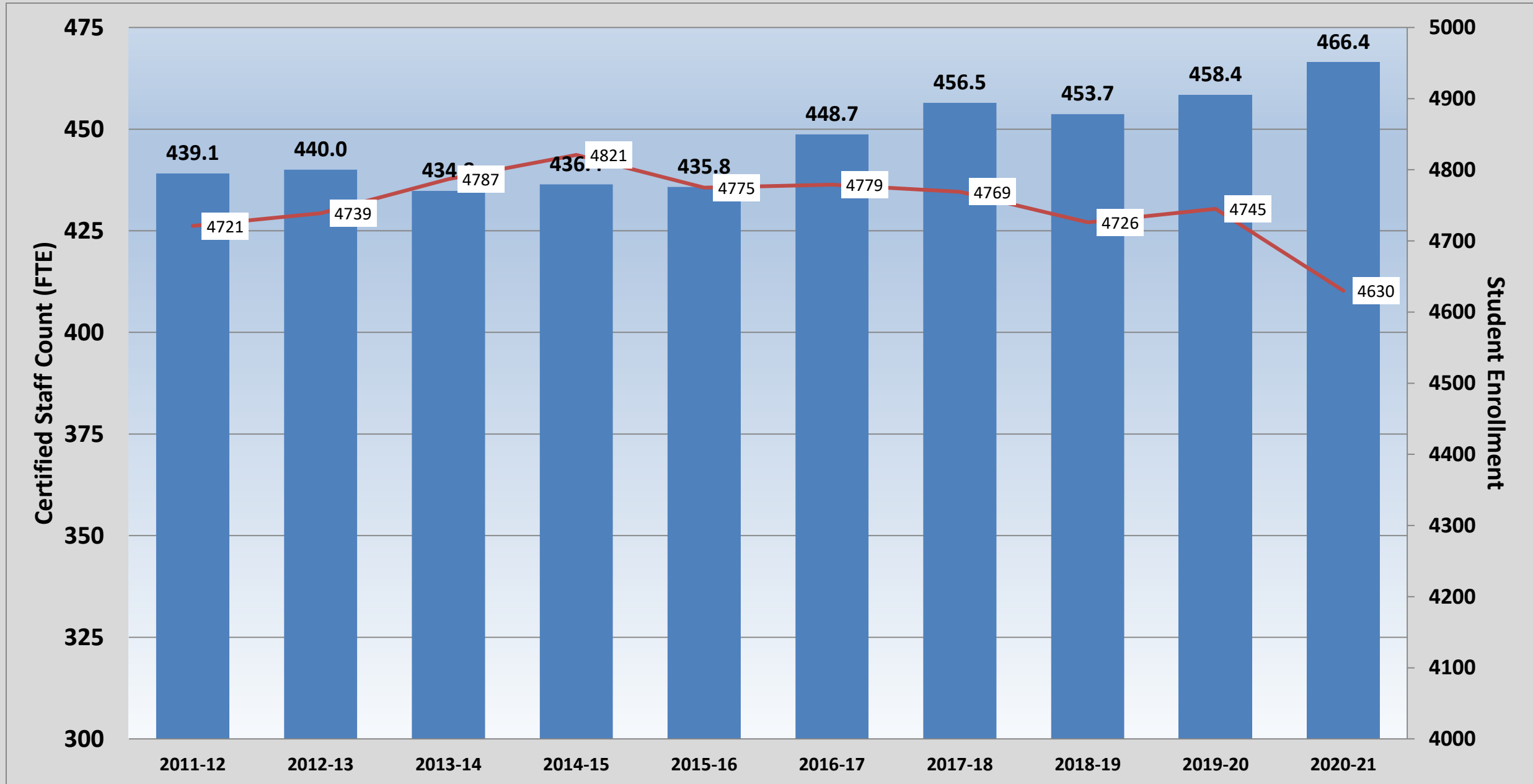


Historical District-wide Staffing (Detail)

Scarsdale UFSD -Historical District-Wide Staffing



Historical District-wide Certified Staffing (FTE)



2020-221 Budget to Actual Staffing Summary

Location	BUDGET 2020-21 FTE	ACTUAL 2020-21 FTE	INCREASE (DECREASE)
Elementary Schools	195.7	201.3	5.6 ¹
Middle School	107.1	107.1	0.0
High School	158	158	0.0
Sub-Total	460.8	466.4	5.6
District-wide	19.4	20.4	1.0 ²
Civil Service	149.9	160	10.1 ³
Total	630.1	646.8	16.7

¹Reflects addition of positions for Elementary Remote Sections.

²Reflects a part-year maternity leave replacement who retired December 31, 2020.

³Reflects addition of 10.0 FTE Cleaners for COVID-19 related duties.

2021-22
Staffing Requests &
Recommendations

Guiding Principles for Budgetary Staffing Decisions

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

Student Educational Outcomes and Achievement

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

Mandates and Best Practices

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

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

New Staffing/Program Change Request Process

SCHOOL or DEPARTMENT:	PROGRAM:	BUDGET YEAR 2021-22
<p>RECOMMENDATION:</p> <ul style="list-style-type: none"> <input type="checkbox"/> ADDITION <input type="checkbox"/> CHANGE in CONFIGURATION <input type="checkbox"/> SUBSTITUTION (replacing something) <input type="checkbox"/> REDUCTION <p>WHAT'S DRIVING THE RECOMMENDATION?</p> <ul style="list-style-type: none"> <input type="checkbox"/> Enrollment changes <input type="checkbox"/> Program expansion <input type="checkbox"/> Program restructuring, reorg., or redesign <input type="checkbox"/> Response to a new mandate or initiative <p>ESTIMATED COST OF ADD or (REDUCTION)?</p> <p>Year 1 =</p> <p>Year 2 =</p> <p>Year 3 =</p>	<p>BACKGROUND AND RATIONALE</p> <ul style="list-style-type: none"> • Are we doing something that we don't need to be doing? How do we know? Why? • Are we NOT doing something that we should be doing? How do we know? Why? • What will be accomplished that isn't happening now? <p>HOW DOES THIS REQUEST RELATE TO THE DISTRICT'S STRATEGIC PLAN?</p> <ul style="list-style-type: none"> • Which goal(s) does the request address? • Describe the connections between the goals and <u>request</u>. 	
<p>CURRENT PROGRAM STAFFING</p> <ul style="list-style-type: none"> • What are we currently accomplishing, and how are we accomplishing it? 	<p>ASSOCIATED IMPACTS (i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?)</p> <ul style="list-style-type: none"> • What are anticipated consequences? • What else should we know? 	<p>HOW WILL THE CHANGE BE MONITORED FOR IMPACT?</p> <ul style="list-style-type: none"> • Is this having the desired effect? • Is this sustainable?

School Budget Development – *Staffing Recommendations*

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

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

- 1.0 FTE Elementary Special Education - Integrated Co-Teaching
- 1.0 FTE High School Special Education - Learning Resource Center
- 0.4 FTE High School Special Education – Speech Therapist
- 0.2 FTE Middle School - Psychologists' Secretary
- 5.0 FTE Cleaners – (1.0 FTE at each elementary school)

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

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

Staffing Recommendations

Tier I

2021-22 Staffing Recommendation - Elementary

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

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

Rationale: The 2020-21 school year ran 13 sections of ICT in K-5. For 2021-22, projections indicate at least two sections of ICT entering K, with a possibility of a third. The exiting fifth grade has one section of ICT necessitating an additional FTE to cover the incoming K. This brings the total of budgeted ICT sections to 14. There is a possibility that a 15th section could be needed dependent on enrollment, the additional section is not being specifically budgeted for, but could be filled through contingent budget positions.

Estimated Cost: \$110,000

2021-22 Staffing Recommendation – High School

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

Request: 1.0 FTE High School Special Education - Learning Resource Center

Rationale: Our goal is to solidify our co-teaching program to include all skills level classes in grades 9-11. Historical data illustrates an increase in classified students as well as initial CSE meetings; of particular note, the number of initial CSE meetings increased from 29 to 46 (an increase of almost 60%). The number of students receiving LRC two times per week instead of four, is down by over 50% (from 21 to 10); this places additional stressors on our sections. These trends have limited our ability to staff co-taught offerings (the document linked above also includes information about our co-taught offerings over the past four years). In the 2020-21 school year, we are unable to staff 3.5 skills-level classes.

Students in danger of failing or who have already failed Regents Examinations as well as students who are new to the District qualify for Academic Intervention Services to help them prepare for these exams. The State's waiver of Regents Examinations obviated the need for AIS in the 2020-21 school year; when the exams are reinstated, AIS will need to be staffed, and the current staffing levels do not allow for this service to be offered while maintaining other programmatic features in Special Education.

We must provide for flexibility in our LRC and Academic Support Center sections to accommodate an unknown number of new referrals. Current staff are meeting with incoming ninth-grade students through Academic Support once per week, and some of these students may ultimately require an additional period of service per week, placing an additional strain on staffing.

A proposed use of additional FTE would be 3.5 sections of co-teaching, 1 section of Academic Intervention Services, and .5 sections in ASC.

2021-22 Staffing Recommendation – High School

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

Request: 0.40 FTE High School Special Education – Speech Therapist

Rationale: Our current staffing of 0.60 FTE for Speech is insufficient for a number of reasons:

Enrollment trends indicate a significant expansion of our Speech program, which is the result of greater testing, mostly at the request of parents.

- 2017-2018: 7 Students
- 2018-2019: 13 Students
- 2019-2020: 17 Students
- 2020-2021: 22 Students

A number of students now receive services more than once per week, often in the form of a “push-in” to a curricular class which is a mandated recommendation on these students’ IEPs. We believe this is an effective strategy, and the 1.0 would allow us to offer this service to more students.

As the number of students receiving speech services increases, scheduling times for delivery has become increasingly difficult with our Speech provider in the building for only 3 days per week. This year, we have been able to maximize the alternating day model and make use of virtual sessions to accommodate the Speech schedule. Under current staffing, we will be unable to schedule all mandated services in the traditional schedule.

2021-22 Staffing Recommendation – Middle School

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

Request: 0.20 FTE Psychologist Secretary

Rationale: This request was originally recommended in last year's budget but deferred to help offset tax impact. The 2020-21 school year and the complexities of scheduling compounded with an increase in the need for mental health outreach have magnified the need.

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

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

Estimated Cost: \$18,000

2021-22 Staffing Recommendation – Elementary School Cleaners

District Goal: Best Practice

Request: 5.00 FTE Cleaners (1.0 FTE addition at each elementary school)

Rationale: The current voter approved budget includes funding for 24.5 cleaners who are each responsible for the daily cleaning of just over 40,000 sq. ft. broken down as follows:

Building Level	Total Sq. Footage	Total Cleaners	Total Average per Cleaner
Elementary	366,789	7.5	48,900
Middle School	244,186	8.0	30,523
High School	388,988	9.0	43,221
Total	1,001,298*	24.5	40,869

As a result of the 2014 and 2018 Bond Projects all buildings except Fox Meadow and Quaker Ridge have added significant building space that requires daily cleaning either through additions or renovations. This increased daily cleaning requirements by almost 13% compared to 2016-17 levels.

**includes 1,374 sq ft of space at the bus compound*

2021-22 Staffing Recommendation –Elementary School Cleaners

During the current school year, the District supplemented its cleaning staff by 10.0 FTE cleaners across the District to support added cleaning and disinfection efforts associated with the global pandemic.

Building Level	Total Square Footage	Total Cleaners (base budget)	Total Avg. per Cleaner
Elementary	392,122*	7.5	52,283
Middle School	244,186	8.0	30,523
High School	388,988	9.0	43,221
Total	1,026,671**	24.5	41,905

Building Level	Total Square Footage	Total Cleaners (supplemented)	Total Avg. per Cleaner
Elementary	392,122*	15.0	26,141
Middle School	244,186	9.5	25,704
High School	388,988	10.0	38,899
Total	1,026,671**	34.5	29,759

* includes the addition at Greenacres

**includes 1,374 sq ft of space at the bus compound

2021-22 Staffing Recommendation – Elementary School Cleaners

According to a comprehensive study by the School Maintenance Task Force, National Forum on Education Statistics and the Association of School Business Officials International, in order to achieve a level 2 standard of cleaning a cleaner/ custodian should clean approximately 18,000-20,000 square feet within a single work shift. A level 2 standard cleaning is the uppermost standard for school cleaning. A level 3 standard is between 28,000-31,000 sq. ft and is the norm for most school facilities.

It is recommended to elevate our normal cleaning standards (post-covid) at the elementary buildings with the addition of 5.0 FTE cleaners. An additional cleaner at each building will reduce sq. footage per cleaner and will allow the staff to disinfect on a regular basis and provide more thorough cleaning on a daily basis. **Total Cost: \$315,000**

Building Level	Total Square Footage	Total Cleaners (base budget)	Total Avg. per Cleaner
Elementary	392,122*	12.5	31,369
Middle School	244,186	8.0	30,523
High School	388,988	9.0	43,221
Total	1,026,671**	29.5	34,802

Staffing Requests Tier II

2021-22 Tier II Staffing Requests

Carryover from 2020-21

1.0 FTE Middle School Computer Science Teacher

2.0 FTE High School Freshman Team Teachers

1.0 FTE Freshman Dean

New for 2021-22

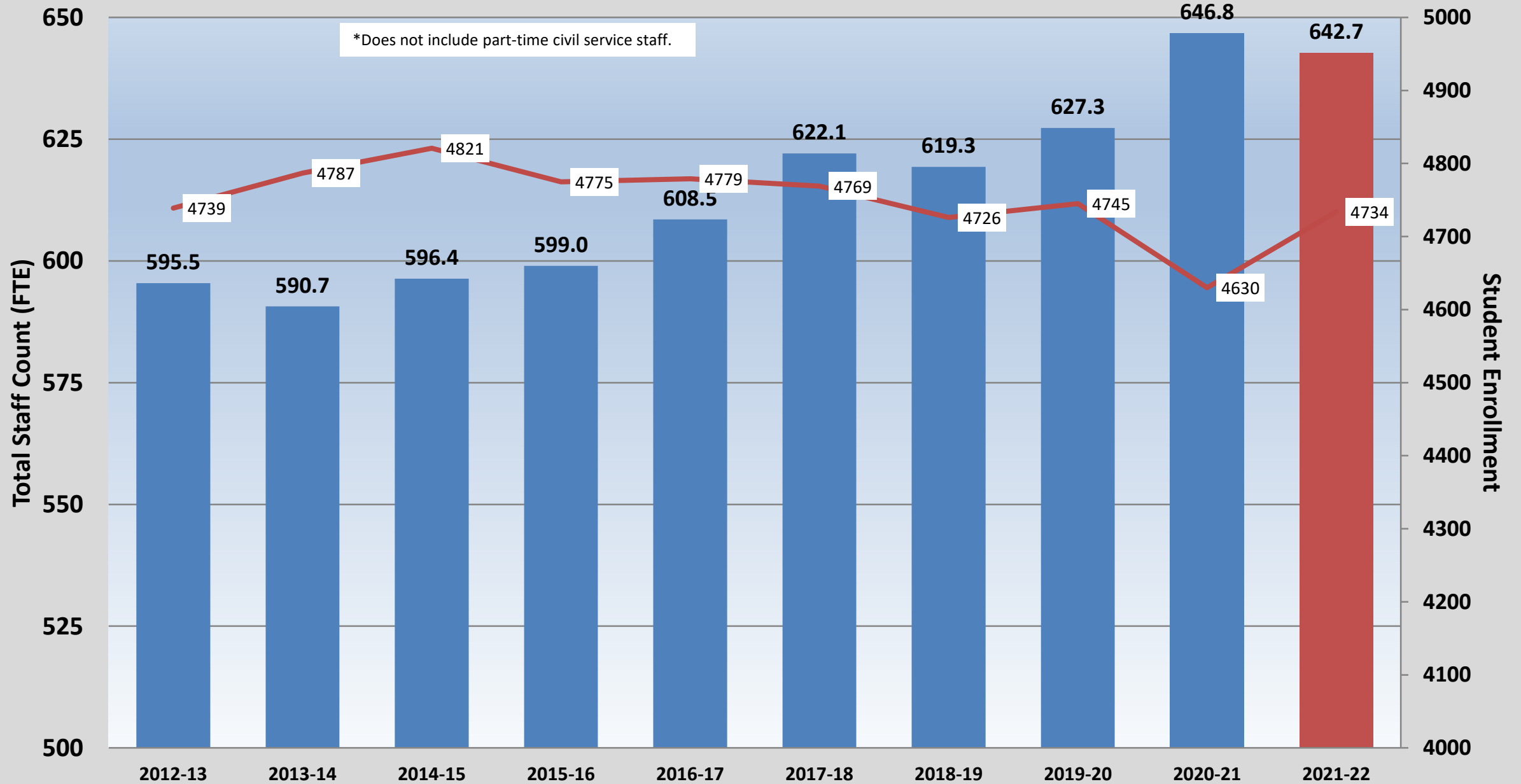
2.0 FTE Cleaners (1.0 FTE each at the Middle School and High School)

Projected Staffing Levels & Projected Enrollment

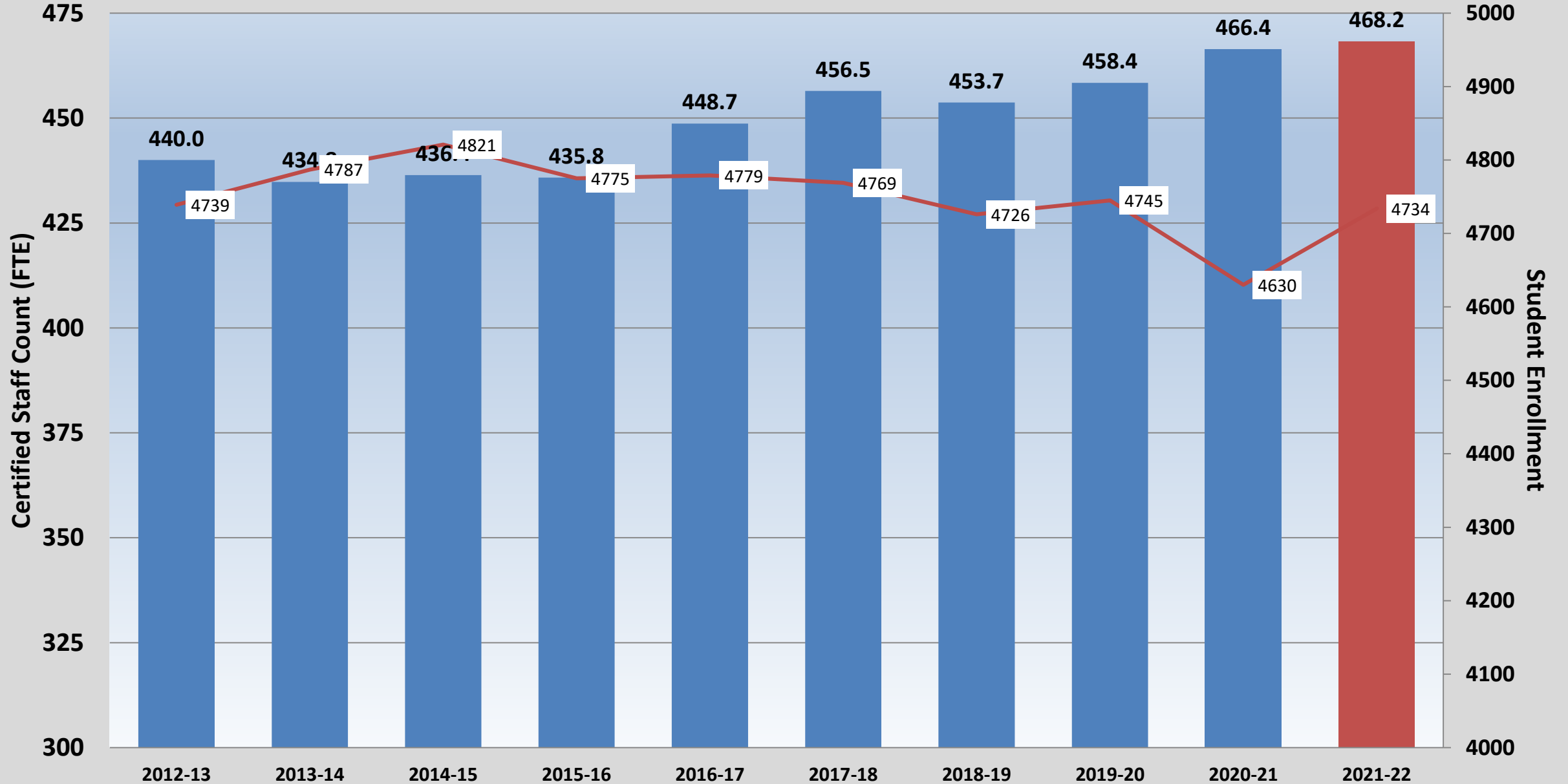
2021-2022 Draft Budget Staffing Recommendation

Location	BUDGET 2020-21 FTE	ACTUAL 2020-21 FTE	Budget 2021-22	Budget to Budget Difference
Elementary Schools	195.7	201.3	197.7	2.0
Middle School	107.1	107.1	107.1	0.0
High School	158	158	159.4	1.4
Contingency	1.0	0.0	1.0	0.0
Virtual-Only Cont.			3.0	3.0
Sub-Total	460.8	466.4	468.2	6.4
District-wide	19.4	20.4	19.4	0.0
Civil Service	149.9	160	155.1	5.2
Total	630.1	646.8	642.7	11.6

2021-22 District-wide Staffing (Projected)*



2021-22 District-wide Certified Staffing (Projected)



2021-22 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting - December 21st	2020-21 Year End Projections & 2021-22 Budget Development
Regular Board Meeting - January 11 th	Presentation of any Staffing Recommendations or other items needing affirmation
Budget Session #1 - February 1st	2021-22 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits and Security
Budget Session #2 - February 8 th	2021-22 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Athletics and Technology
Budget Session #3 - March 8 th	2021-22 Budget Plan Update and Full Budget Presentation
Regular Board Meeting - March 22 nd	Budget Forum & Review
Regular Board Meeting - April 12 th	Board of Education Adopts Budget

Budget Vote Date - May 18th

Questions

Appendix

Staffing Recommendations

Tier I – Rationale Forms

SCHOOL or DEPARTMENT: Elementary	PROGRAM: Special Education <input type="checkbox"/>	BUDGET YEAR 2021-22
<p>RECOMMENDATION:</p> <p><input checked="" type="checkbox"/> ADDITION</p> <p><input type="checkbox"/> CHANGE in CONFIGURATION</p> <p><input type="checkbox"/> SUBSTITUTION (replacing something)</p> <p><input type="checkbox"/> REDUCTION</p> <p>WHAT'S DRIVING THE RECOMMENDATION?</p> <p><input checked="" type="checkbox"/> Enrollment changes</p> <p><input checked="" type="checkbox"/> Program expansion</p> <p><input type="checkbox"/> Program restructuring, reorg., or redesign</p> <p><input type="checkbox"/> Response to a new mandate or initiative</p> <p>ESTIMATED COST OF ADD or (REDUCTION)?</p> <p>Year 1 = 110,000 recurring</p> <p>Year 2 =</p> <p>Year 3 =</p>	<p>BACKGROUND AND RATIONALE</p> <p>Currently, the fifth grade only has one section of ICT (housed at FM). Next year two sections of ICT will be moving onto the grade and we anticipate at least two sections entering kindergarten this year. This will create one additional section of ICT for the 2021-22 school year requiring an additional special education teacher.</p> <p>HOW DOES THIS REQUEST RELATE TO THE DISTRICT'S STRATEGIC PLAN?</p> <p>Providing strong services for students with disabilities is a core principle of the strategic plan.</p>	
<p>CURRENT PROGRAM STAFFING</p> <p>Each ICT section is staffed by a FT special education teacher and a full time general education teacher.</p>	<p>ASSOCIATED IMPACTS (i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?)</p> <p>This will not have any additional impact on specials beyond specifically as it will be part of the general education section.</p>	<p>HOW WILL THE CHANGE BE MONITORED FOR IMPACT?</p> <p>This is an addition to already provided services based on enrollment. All ICT programs are monitored through regular standardized testing, teacher meetings, and professional coaching.</p>

SCHOOL or DEPARTMENT: High School	PROGRAM: Special Education		BUDGET YEAR 2021-22
<p>RECOMMENDATION:</p> <p><input checked="" type="checkbox"/> ADDITION</p> <p><input type="checkbox"/> CHANGE in CONFIGURATION</p> <p><input type="checkbox"/> SUBSTITUTION (replacing something)</p> <p><input type="checkbox"/> REDUCTION</p> <p>WHAT'S DRIVING THE RECOMMENDATION?</p> <p><input checked="" type="checkbox"/> Enrollment changes</p> <p><input checked="" type="checkbox"/> Program expansion</p> <p><input checked="" type="checkbox"/> Program restructuring, reorg., or redesign</p> <p><input type="checkbox"/> Response to a new mandate or initiative</p> <p>ESTIMATED COST OF ADD or (REDUCTION)?</p> <p>Year 1 = \$44,000</p> <p>Year 2 = Recurring</p> <p>Year 3 = Recurring</p>	<p>BACKGROUND AND RATIONALE</p> <p>Our current staffing of .6 FTE for Speech is insufficient for a number of reasons:</p> <p>(1) Enrollment trends indicate a significant expansion of our Speech program, which is the result of greater testing, mostly at the request of parents.</p> <ul style="list-style-type: none"> 2017-2018: 7 Students 2018-2019: 13 Students 2019-2020: 17 Students 2020-2021: 22 Students <p>(2) A number of students now receive services more than once per week, often in the form of a "push-in" to a curricular class which is a mandated recommendation on these students' IEPs. We believe this is an effective strategy, and the 1.0 would allow us to offer this service to more students.</p> <p>(3) As the number of students receiving speech services increases, scheduling times for delivery has become increasingly difficult with our Speech provider in the building for only 3 days per week. This year, we have been able to maximize the alternating day model and make use of virtual sessions to accommodate the Speech schedule. Under current staffing, we will be unable to schedule all mandated services in the traditional schedule.</p>		
<p>CURRENT PROGRAM STAFFING</p> <ul style="list-style-type: none"> .6 FTE for Speech 	<p>ASSOCIATED IMPACTS</p> <p>(i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?)</p>	<p>HOW WILL THE CHANGE BE MONITORED FOR IMPACT?</p> <ul style="list-style-type: none"> Enrollment numbers, student performance in subject area classes 	

SCHOOL or DEPARTMENT: High School	PROGRAM: Special Education	BUDGET YEAR 2021-22
<p>RECOMMENDATION:</p> <p> <input checked="" type="checkbox"/> ADDITION <input type="checkbox"/> CHANGE in CONFIGURATION <input type="checkbox"/> SUBSTITUTION (replacing something) <input type="checkbox"/> REDUCTION </p> <p>WHAT'S DRIVING THE RECOMMENDATION?</p> <p> <input checked="" type="checkbox"/> Enrollment changes <input checked="" type="checkbox"/> Program expansion <input checked="" type="checkbox"/> Program restructuring, reorg., or redesign <input type="checkbox"/> Response to a new mandate or initiative </p> <p>ESTIMATED COST OF ADD or (REDUCTION)?</p> <p> Year 1 = \$110,000 Year 2 = Recurring Year 3 = Recurring </p>	<p>BACKGROUND AND RATIONALE</p> <p>Our goal is to solidify our co-teaching program to include all skills level classes in grades 9-11. This data illustrates an increase in classified students as well as initial CSE meetings; of particular note, the number of initial CSE meetings increased from 29 to 46 (an increase of almost 60%). The number of students receiving LRC two times per week instead of four, is down by over 50% (from 21 to 10); this places additional stressors on our sections. These trends have limited our ability to staff co-taught offerings (the document linked above also includes information about our co-taught offerings over the past four years). In the 2020-21 school year, we are unable to staff 3.5 skills-level classes.</p> <p>Students in danger of failing or who have already failed Regents Examinations as well as students who are new to the District qualify for Academic Intervention Services to help them prepare for these exams. The State's waiver of Regents Examinations obviated the need for AIS in the 2020-21 school year; when the exams are reinstated, AIS will need to be staffed, and the current staffing levels do not allow for this service to be offered while maintaining other programmatic features in Special Education.</p> <p>We must provide for flexibility in our LRC and Academic Support Center sections to accommodate an unknown number of new referrals. Current staff are meeting with incoming ninth-grade students through Academic Support once per week, and some of these students may ultimately require an additional period of service per week, placing an additional strain on staffing.</p> <p>A proposed use of this additional FTE would be 3.5 sections of co-teaching, 1 section of Academic Intervention Services, and .5 sections in ASC.</p>	
<p>CURRENT PROGRAM STAFFING</p> <ul style="list-style-type: none"> 12.4 FTE distributed as follows: <ul style="list-style-type: none"> 37 sections of LRC = 7.4 Full time SSP teacher = 1.0 ASC/TIP = 2.0 9 sections of co-teaching = 1.8 	<p>ASSOCIATED IMPACTS</p> <p>(i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?)</p>	<p>HOW WILL THE CHANGE BE MONITORED FOR IMPACT?</p> <ul style="list-style-type: none"> Class sizes, CSE classification numbers, number of co-taught classes

High School – LRC Staffing Recommendation Rationale

Year	Students	LRC Sections	Co-Teaching	Initials		
2016/2017	175	32	8	25		
2017/2018	166	32	8	29		
2018/2019	175	33	8.5	46		
2019/2020	191	36	9	34		
2020/2021	196	37	9			

* The number of co-taught classes went up last year with the addition of the English 232 (2019/2020)

* 2018/2019 looks like there were more students than spaces in the LRC - there were a larger number of students receiving LRC 2x/week and we squeaked by with placing students close to or after Senior Options.

* The number of initials prior to 2016/2017 was consistently between 25 and 30 until last year where it skyrocketed.

* The number of students for the 2017/2018 and 2018/2019 school year were calculated at the end of the school year.

LRC 2x/week students (began in 2015/2016)

2016/2017	21
2017/2018	15
2018/2019	17
2019/2020	10
2020/2021	10

High School – LRC Staffing Recommendation Rationale

Co-teaching	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
9th Grade					
Math 411	yes	yes	yes	yes	yes
English 211	yes	yes	yes	yes	yes
WH 611	yes	yes	yes	yes	yes
LE 511	yes	yes	yes	yes	yes
10th Grade					
Skills Health	1st semester	1st semester	1st semester	1st semester	no (numbers)
Math 421	yes	yes	yes	yes	yes
English 221	no	no	half	no	no
WH 621	2nd semester	2nd semester	2nd semester	yes	yes
ES 511	yes	yes	yes	half	yes
11th Grade					
Math 431	no	no	no	no	no
English 232	no	no	half	yes	yes
AH 631	no	no	no	no	no
Chem 511	yes	yes	yes	yes	yes
**Earth Science 511 in 19/20 is covered less during the first half of the year when Joe is in skills Health.					
**Earth Science 511 is fully covered in the 2020/2021 year due to low numbers in Skills Health due to hybrid schedule					
Needs:					
English 221					
English 242					
History 631					

SCHOOL or DEPARTMENT: Middle School	PROGRAM: Psychologists' secretary		BUDGET YEAR 2021-22
<p>RECOMMENDATION:</p> <p><input checked="" type="checkbox"/> ADDITION</p> <p><input type="checkbox"/> CHANGE in CONFIGURATION</p> <p><input type="checkbox"/> SUBSTITUTION (replacing something)</p> <p><input type="checkbox"/> REDUCTION</p> <p>WHAT'S DRIVING THE RECOMMENDATION?</p> <p><input checked="" type="checkbox"/> Enrollment changes</p> <p><input type="checkbox"/> Program expansion</p> <p><input type="checkbox"/> Program restructuring, reorg., or redesign</p> <p><input type="checkbox"/> Response to a new mandate or initiative</p> <p>ESTIMATED COST OF ADD or (REDUCTION)?</p> <p>Year 1 = \$17,792</p> <p>Year 2 =</p> <p>Year 3 =</p>	<p>BACKGROUND AND RATIONALE</p> <p>Currently, our psychologists' secretary is part-time. We would like that position moved to a full-time, 10 month position. Given the tremendous increase in the number of students with mental health issues, it is essential that there be someone present in the psychologists' office at all times. When students arrive in crisis, those needs must be met immediately. At this time, sometimes there is a secretary and sometimes there is not. If the psychologists are not available, that students may go back to class and not receive the help he/she was looking for.</p> <p>The middle school psychologist, Elliot Cohen, is the head psychologist for the District and has a role that requires more assistance from a secretary. It is also important for that office to have consistent help on a daily basis to handle IEPs, counseling requests, and student issues.</p>		
<p>CURRENT PROGRAM STAFFING</p>	<p>ASSOCIATED IMPACTS</p> <p>(i.e., when elementary class sections are added, is there a concomitant staffing impact on specials?)</p>	<p>HOW WILL THE CHANGE BE MONITORED FOR IMPACT?</p> <ul style="list-style-type: none"> 	

Scarsdale Public Schools



Budget Development and Financial Projections

December 21, 2020

Presentation Focus

1. School Budget Development & Considerations
2. Historical & Projected 2020-21 Expenses
3. Historical & Projected 2020-21 Revenues
4. Historical & Projected 2020-21 Fund Balance
5. 2021-22 Budget Calendar

Budget Development Process

School Budget Development

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



Budget Development Guiding Factors

Balanced Literacy: Creating the Foundations of Learning

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

Gardens & Biomechanical Innovation

Global Citizenship Education: Competencies & Ethical
Responsibilities

Libraries, Learning Spaces & Curated Resources

Next Generation Standards Development &
Implementation

Professional Culture of Lifelong Learning

Student Centered Opportunities & Environments

STEAM & Design Thinking

Student Supports

Sustainable Schools and Systems

Unified System of District-Wide Goal Setting

Using Technology to Transform Teaching, Learning &
Assessment

**STRATEGIC
PLAN**

School Budget Development

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

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

Requests are assessed for:

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

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

Requests are analyzed based on:

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

Guiding Principles for Budgetary Staffing Decisions

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

Student Educational Outcomes and Achievement

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

Mandates and Best Practices

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

New Staffing/Program Change Request Process

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

Budget Efficiencies

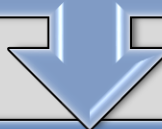
- Self-Funded Healthcare Plan
- Optimization of Staff
- Maximizing State Aid
 - BOCES Services, Transportation and expenditure-based aides
- Timing Considerations
 - Facilities and technology projects, staffing decisions
- Cooperative Agreements – Village
- Cooperative Purchasing – Competitive bidding,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

Sequence of the Budget Process

Budget Deliberation and Development – *Administration*



Budget Discussions – *Board of Education & Administration*



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



Final Budget & Vote

Budget Discussions

Budget Focused Forum

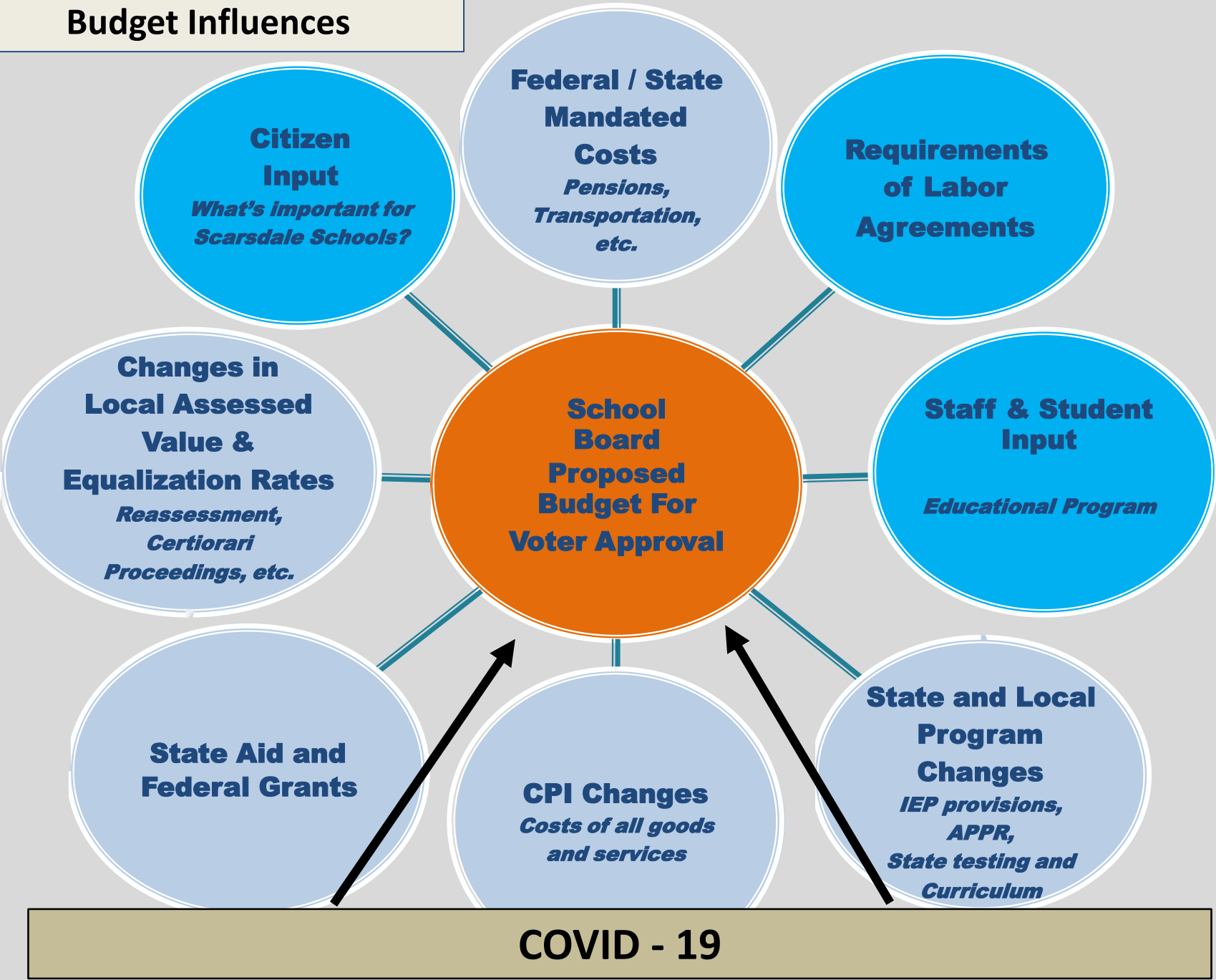
November 18th

Administration
Board of
Education
Community*

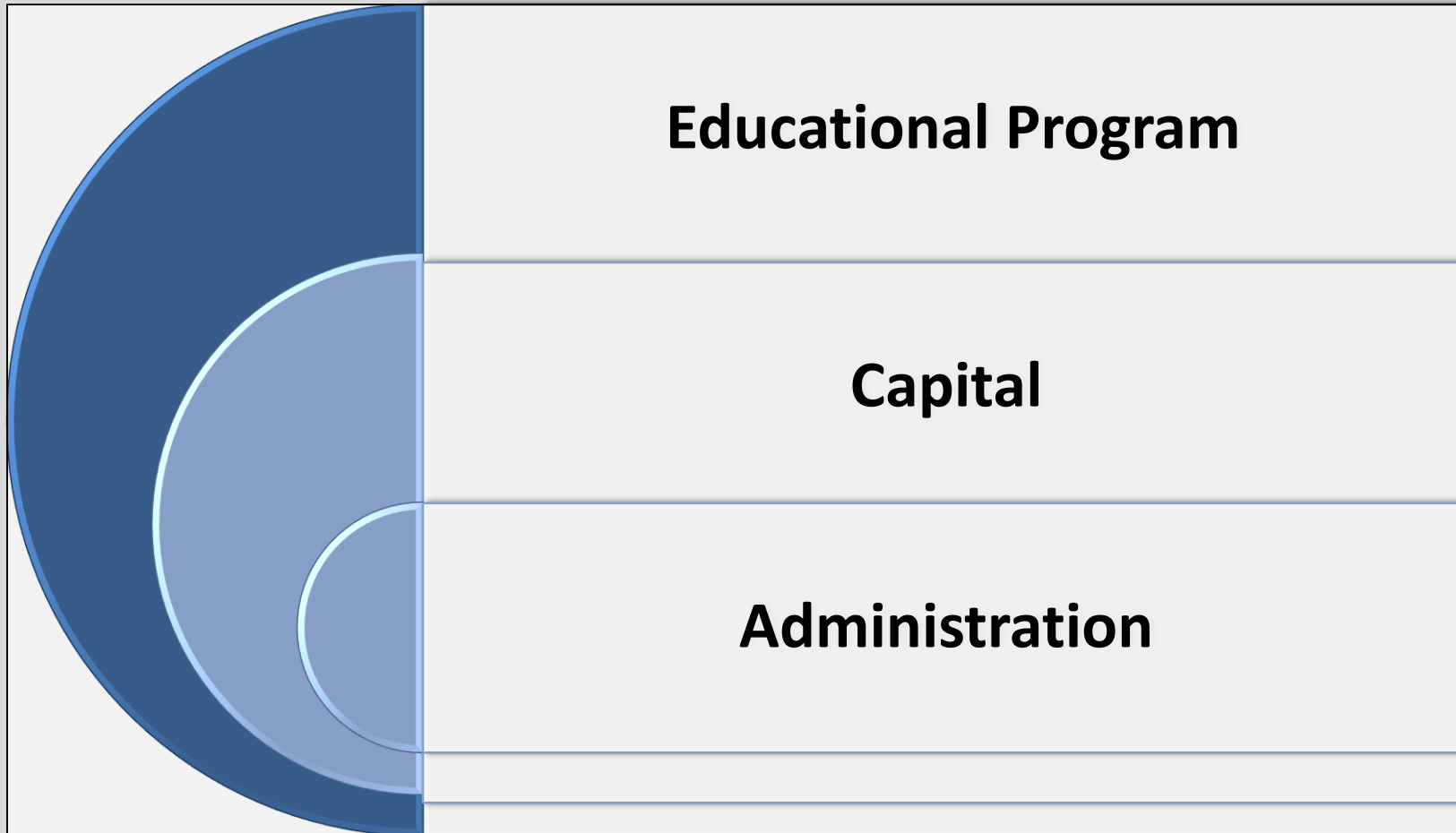
Dates	Focus
Regular Board Meeting - December 21st	2020-21 Year End Projections & 2021-22 Budget Development
Regular Board Meeting - January 11 th	Presentation of any Staffing Recommendations or other items needing affirmation
Budget Session #1 - February 1st	2021-22 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits and Security
Budget Session #2 - February 8 th	2021-22 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Athletics and Technology
Budget Session #3 - March 8 th	2021-22 Budget Plan Update and Full Budget Presentation
Regular Board Meeting - March 22 nd	Budget Forum & Review
Regular Board Meeting - April 12 th	Board of Education Adopts Budget

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

Budget Influences



The School Budget



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

Budget Development Considerations

- Projected staffing needs (based on enrollment data, program changes and retirements);
 - Is there a continued impact from Covid-19 on the way instruction is delivered?
- Projected contractual obligations to District personnel;
- Projected self-funded health insurance plan expenses;
- Historical spending patterns;
- Projected State aid and other non-tax revenues for the upcoming school year. (The District receives 4.3% of its revenues from State aid. An increase in aid would offset any proposed tax levy increase.);
 - Is state aid eventually withheld? Does it continue?
- Fund balance/reserves projected to remain at current year end;
- Property tax levy limit calculations and its implications;
- Enrollment projections for the upcoming school year;
- Operations and maintenance of the physical plant;

Budget Development Considerations – cont'd

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

Budget Planning Considerations – cont'd

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

	2017-18	2018-19	2019-20	2020-21	Projected 2021-22
TRS	9.80%	10.62%	8.86%	9.53%	9.50% - 10.00%
ERS (avg.)	14.95%	14.54%	14.46%	13.98%	13.83%

- Requested and mandated additions to the budget.

Financial Implication Reminders

Budget – Each \$1.63 million represents a 1% increase

Tax Levy – Each \$1.51 million represents a 1% increase

Historical Overview *and* **Financial Projections**

Historical & Projected Revenue Summary

CATEGORY	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected	\$ Increase/ Decrease	% Increase/ Decrease
State Aid	\$ 6,919,008	\$ 7,355,516	\$ 6,980,736	\$ 5,915,967	(\$1,064,769)	(15.25%)
Health Services	\$ 221,411	\$ 166,833	\$ 156,721	\$ 159,000	\$2,279	1.45%
Interest Earnings	\$ 775,441	\$ 1,571,525	\$ 1,112,249	\$ 70,125	(\$1,042,124)	(93.70%)
Building Use Fees	\$ 112,931	\$ 112,192	\$ 38,295	\$ -	(\$38,295)	(100.00%)
Miscellaneous	\$ 936,210	\$ 1,041,308	\$ 1,078,418	\$ 1,074,757	(\$3,661)	(0.34%)
County Sales Tax	\$ 1,021,198	\$ 1,046,413	\$ 1,386,435	\$ 1,422,783	\$36,348	2.62%
Transfers from Reserves	\$ 83,153	\$ 667,728	\$ 386,974	\$ 932,153	\$545,179	140.88%
TAX LEVY/STAR	\$ 141,490,126	\$145,362,640	\$148,838,352	\$ 151,351,380	\$2,513,028	1.69%
GRAND TOTAL REVENUES	\$ 151,559,478	\$157,324,155	\$159,978,180	\$ 160,926,165	\$947,985	0.59%

Historical & Projected Expense Summary

Category	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected	\$ Increase	% Increase
Board of Education, Central Administration & Special Items (Net of Tax Cert's)	3,777,206	3,840,426	4,023,989	4,177,722	153,733	3.82%
Operations & Maintenance	9,882,342	10,361,400	10,152,560	12,188,920	2,036,360	20.06%
Plant & Capital Improvements	3,041,040	3,700,050	2,534,209	1,489,000	(1,045,209)	-41.24%
Regular Education	68,484,453	69,201,560	69,549,883	72,879,987	3,330,104	4.79%
Technology	3,455,548	2,897,871	3,292,837	3,290,825	(2,012)	-0.06%
Special Education	12,870,440	13,774,646	15,441,488	15,709,884	268,396	1.74%
Transportation	3,747,454	3,869,020	3,878,387	4,173,819	295,432	7.62%
Interscholastic Athletics	1,733,276	1,824,773	1,845,144	1,858,158	13,014	0.71%
Employee Benefits	36,881,764	34,541,858	34,030,516	36,805,605	2,775,089	8.15%
Debt Service	9,993,017	10,027,015	9,996,296	9,711,926	(284,370)	-2.84%
Other	423,094	367,125	298,706	980,708	682,002	228.32%
Tax Certioraris	1,064,311	306,205	509,897	750,000	240,103	47.09%
Unspent Budget Surplus	-	-	-	(175,000)	(175,000)	#DIV/0!
TOTAL	\$155,353,945	\$154,711,949	\$155,553,912	\$163,841,554	\$8,287,642	5.33%

Projected Fund Balance Drivers – *Covid Related*

Expenditures	Explanation	Amount
Teachers & Cleaners	Personnel and related benefits (Board transfer from unassigned fund balance)	(\$1.536M)
Supplies	Instructional and Technology supplies (Board transfer from unassigned fund balance)	(\$263M)
Supplies and Equipment	PPE related purchases (Board transfer from unassigned fund balance)	(\$800M)
Teacher Aides	Increased hours for elementary aides through to the end of the year	(\$895M)
Nurse	Increase of additional 0.50 FTE for needed coverage	(\$44M)
Health Insurance	Estimated increase based on impact of Covid testing on the Health Insurance Plan	(\$350M)
School Lunch Fund	There was a significant deficit in the School Lunch Fund in the 2019-20 school year due to elimination of sales but the continuation of skeleton operations in order to provide meals to those in need.	(\$220M)
School Lunch Fund	There remains a need to have meals available for our students across all grades, sales are well below what is needed to break even due to schedules. Current projected loss for 2020-21 is \$500M.	(\$500M)
COVID RELATED EXPENSE DRIVERS		(\$4.608MM)

Projected Fund Balance Drivers – *Covid Related*

Expenditures	Explanation	Amount
Instructional	Curriculum and Program Improvement related items not completed	\$265M
Salaries	Instructional Salaries – replacement teachers hires at less salary	\$271M
Interscholastic Athletics	Expenses not anticipated to be incurred including Coaching, official fees etc.	\$128M
Security	Safety Monitor use is below that estimated in the budget due to the decrease in after school activities	\$100M
Transportation	Primarily salary and fuel savings	\$206M
Travel and Conferences	Most travel and conferences have been cancelled or postponed	\$67M
Other Savings	Misc.	\$120M
COVID RELATED EXPENSE DRIVERS (<i>Savings</i>)		\$1.157MM

Primary Projected Fund Balance Drivers

Expenditures	Explanation	Amount
Teacher Salaries	Savings due to contract negotiations and mid-year replacements	\$224M
Other Salaries	Savings due to mid-year retirements, time lag in rehiring and lack of building use after hours	\$255M
Teacher Aid Salaries	Normal Aides budget not at full capacity per budget	\$195M
Special Education	A surplus is projected based on contractual savings and student placements	\$253M
Utilities	Significant savings based on oil prices, building use and new boiler efficiencies.	\$719M
Health Insurance	Based on additional membership and claim trends.	(\$250M)
Social Security/Medicare	Based on current projections	\$149M
Pensions – ERS & TRS	Based on current projections	\$233M
Security Equipment	Deferment of some purchases to the 2021-22 school year	\$70M
Transportation	Gasoline savings and equipment.	\$100M
Other	Savings projected in all other categories	\$359M
GRAND TOTAL PRIMARY EXPENSE DRIVERS		\$2.307MM

Primary Projected Fund Balance Drivers

Expenditures	Explanation	Amount
GRAND TOTAL PRIMARY EXPENSE DRIVERS		(\$1.144MM)
Revenues	Explanation	Amount
Assigned Fund Balance	This is a one-time non-recurring revenue source.	(\$1.750MM)
Debt Service Fund Transfer	This is a one-time transfer in support of auditorium and elevator projects	(\$864M)
State Aid	Although not communicated by the state, we are still projecting a 20% pandemic adjustment which was budgeted. Also, a decrease in building aid.	(\$58M)
Interest Earnings	Decreased interest rates. Change in collection of taxes	(\$222M)
Sales Taxes	Additional sales revenues from the County	\$279M
Building Use Fees	Schools have not been open to outside groups	(\$116M)
Other Misc.	Numerous revenue categories, net increase	\$96M
GRAND TOTAL REVENUE DRIVERS		(\$2.635MM)
TOTAL ADDITONAL FUND BALANCE GENERATED		(\$3.779MM)

Projected Fund Balance - Year End 2020-21

Ending Fund Balance 6/30/20	\$26,664,738
Plus: Year End Revenues	<u>\$160,926,165</u>
Minus: Expenses that are funded by reserves	<u>(\$864,000)</u>
Minus: Year End Expenditures	<u>(\$163,841,554)</u>
Actual Ending Fund Balance 6/30/21	<u>\$22,885,349</u>
To Be Allocated as Follows:	
Tax Certiorari Reserve	\$5,989,003
Self-Insured Health Insurance Reserve	\$4,507,811
Debt Service Reserve	\$266,905
NYS Teachers' Retirement Reserve	\$1,420,860
NYS Employees' Retirement Reserve	\$2,734,475
Reserve for Encumbrances	\$1,506,211
Unassigned Fund Balance	<u>\$5,035,084</u>
Assigned Fund Balance for 2021-22	<u>\$1,425,000</u>
Projected Ending Fund Balance 6/30/21	<u>\$22,885,349</u>

Historical Fund Balance

CATEGORY	30-Jun-17	30-Jun-18	30-Jun-19	30-Jun-20	30-Jun-21 Projected	Projected vs Actual \$ Difference	Projected vs Actual % Difference
Assigned	\$2,799,432	\$2,125,000	\$1,100,000	\$1,750,000	\$1,425,000	(\$325,000)	(18.57%)
Tax Certiorari Reserve	5,717,630	4,686,211	5,483,000	5,985,503	5,989,003	3,500	0.06%
TRS Retirement Contribution Reserve	-	-	-	1,420,000	1,420,860	860	0.00%
Debt Service Reserve	441,381	444,540	1,121,431	1,130,530	266,905	(863,625)	(76.39%)
ERS Retirement Contribution Reserve	2,093,082	2,112,736	2,051,121	2,732,835	2,734,475	1,640	0.06%
Reserve for Health	5,050,732	3,062,286	5,174,315	5,174,315	4,507,811	(666,504)	(12.88%)
Reserve for Encumbrances	1,469,033	1,666,096	1,104,699	1,506,211	1,506,211	-	0.00%
Unassigned (4% max)	5,851,441	5,531,395	6,205,904	6,965,344	5,035,084	(1,930,260)	(27.71%)
TOTAL	\$23,422,731	\$19,628,264	\$22,240,470	\$26,664,738	\$22,885,349	\$(3,779,389)	(14.17%)

2021-22 Budget Discussion Timeline

Dates	Focus
Regular Board Meeting - December 21st	2020-21 Year End Projections & 2021-22 Budget Development
Regular Board Meeting - January 11 th	Presentation of any Staffing Recommendations or other items needing affirmation
Budget Session #1 - February 1st	2021-22 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits and Security
Budget Session #2 - February 8 th	2021-22 Draft Budget Plan Update, Department Budget Presentations including Instruction, Facilities, Special Education, Athletics and Technology
Budget Session #3 - March 8 th	2021-22 Budget Plan Update and Full Budget Presentation
Regular Board Meeting - March 22 nd	Budget Forum & Review
Regular Board Meeting - April 12 th	Board of Education Adopts Budget

Budget Vote Date - May 18th

Questions