

# Scarsdale Public Schools



## 2020-21 Staffing Recommendations & Affirmations

January 27, 2020

# Presentation Focus

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

# 2020-21 Draft Budget Overview

# 2020-21 Draft Budget Overview

## January 27, 2020

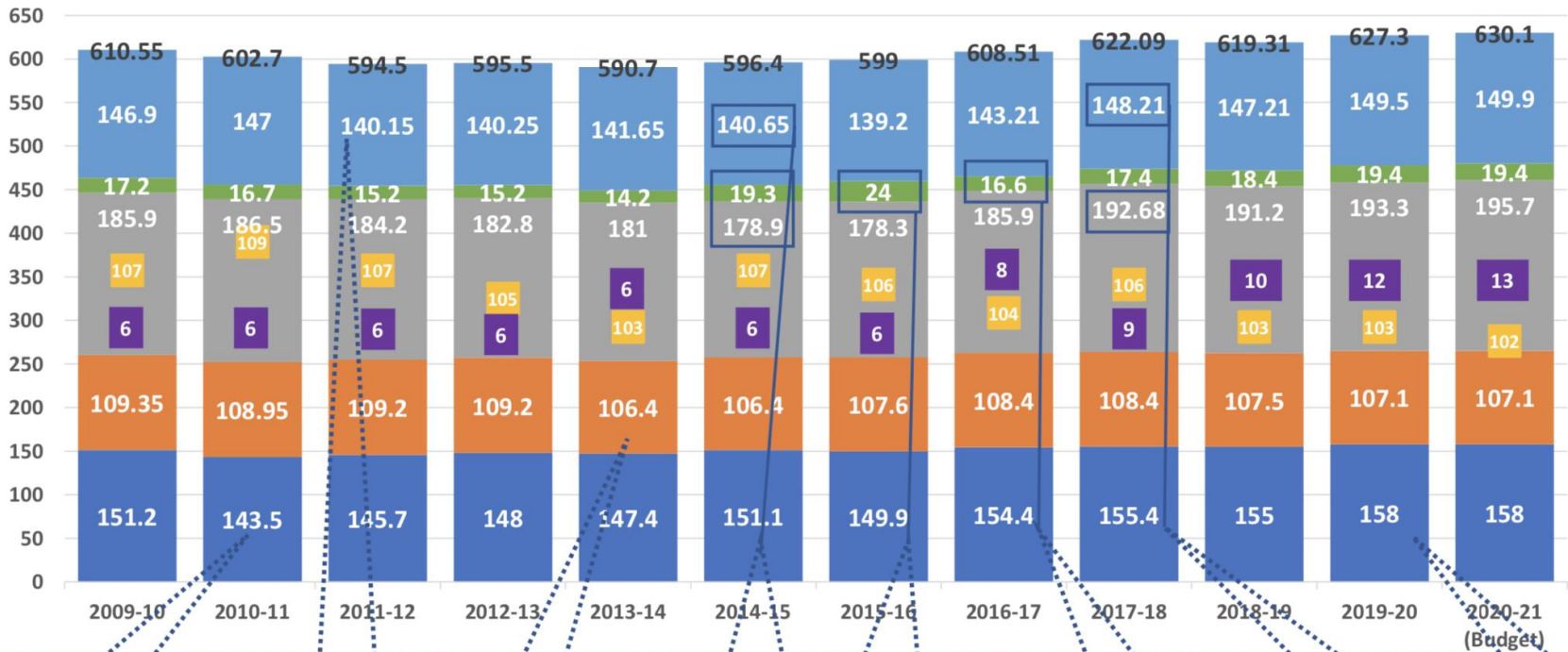
<b>2020-21 Draft Budget:*</b>	<b>\$</b>	<b>166,988,817</b>
<b>Budget to Budget Increase:</b>		<b>3.86%</b>
<b>Projected Increase in Tax Levy:</b>		<b>3.60%</b>
<b>Projected Tax Levy Limit:</b>		<b>3.55%</b>
<b>Amount <u>Above</u> the Projected Limit:</b>	<b>\$</b>	<b>81,358</b>
<b>Projected Tax Rate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

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

# Historical Staffing

## Scarsdale UFSD -Historical District-Wide Staffing (Actual)

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



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

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

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

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

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

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

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

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

## Historical District-wide Certified Staffing (FTE)- Commentary

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

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

2020-21

Staffing Recommendations



# School Budget Development – *Staffing Recommendations*

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

1.0 FTE Elementary Special Education – Integrated Co-Teaching

1.0 FTE Elementary Special Education – 8:1:2

0.4 FTE Psychologists' Secretary

# 2020-21 Staffing Recommendation - Elementary

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

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

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

**Estimated Cost:** \$110,000

**Affirmation?**

# 2020-21 Staffing Recommendation - Elementary

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

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

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

# 2020-21 Staffing Recommendation - Elementary

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

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

**Estimated (Net) Cost:** (\$0.00)

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

1.0 - FTE: \$110,000

2.0 - Instructional Aides: \$50,000

Professional Development: \$20,000

**Affirmation?**

# 2020-21 Staffing Recommendation – Middle School

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

**Request:** 0.40 FTE Psychologist Secretary

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

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

**Estimated Cost:** \$18,000

**Affirmation?**

# 2020-21 Budget Discussion Timeline

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

Budget Vote Date - May 19th

# Questions

# Appendix



# Staffing Recommendations

## Tier I – Rationale Forms

## BUDGET DRIVER REQUEST RATIONALE

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

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

# 2020-21 Staffing Requests – Middle School

## **0.40 FTE Psychologist Secretary**

### Daily Responsibilities:

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

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

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

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

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

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

# 2020-21 Staffing Requests – Middle School

## **0.40 FTE Psychologist Secretary**

### Other responsibilities:

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

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

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

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

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

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

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

Receive and organize student records when they enter the middle school

Organize budget for the psychology department including orders

# Staffing Requests

## Tier II

# 2020-21 Tier II Staffing Requests

1.0 FTE Middle School Computer Science Teacher

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

2.0 FTE High School Freshman Team Teachers

1.0 FTE Freshman Dean

# Scarsdale Public Schools



## 2020-21 Staffing Recommendations

January 13, 2020



# Presentation Focus

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

# School Budget Development

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



# Budget Development Guiding Factors

Balanced Literacy: Creating the Foundations of Learning

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

Gardens & Biomechanical Innovation

Global Citizenship Education: Competencies & Ethical  
Responsibilities

Libraries, Learning Spaces & Curated Resources

Next Generation Standards Development &  
Implementation

Professional Culture of Lifelong Learning

Student Centered Opportunities & Environments

STEAM & Design Thinking

Student Supports

Sustainable Schools and Systems

Unified System of District-Wide Goal Setting

Using Technology to Transform Teaching, Learning &  
Assessment

**STRATEGIC  
PLAN**

# School Budget Development

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

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

Requests are assessed for:

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

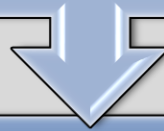
All non-instructional departments meet with the Assistant Superintendent and Business Manager to review budget requests.

Requests are analyzed based on:

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

# Sequence of the Budget Process

**Budget Development – *Administration***



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



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



**Final Budget & Vote**

# 2020-21 Draft Budget Overview

# 2020-21 Draft Budget Overview

## January 13, 2020

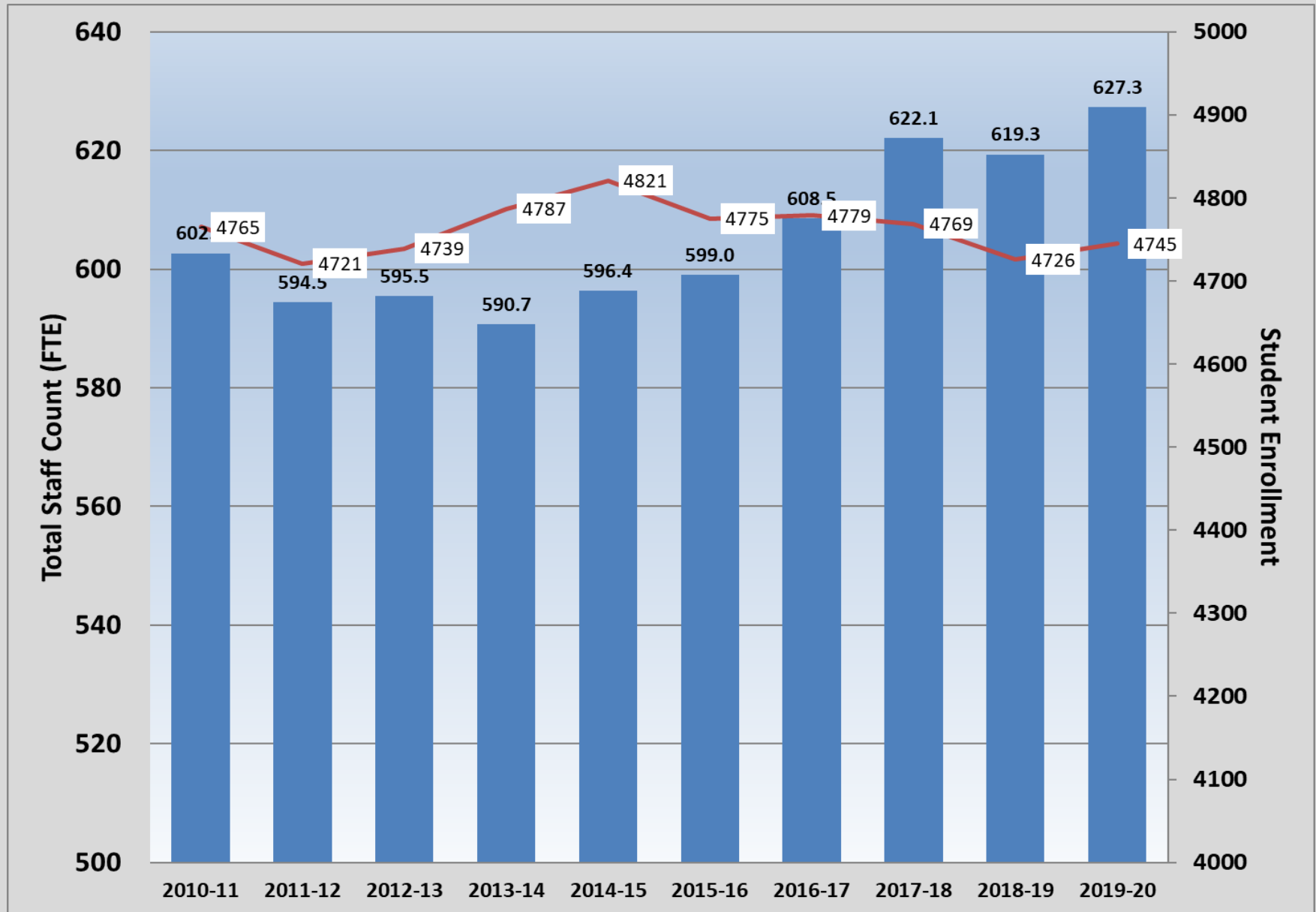
2020-21 Draft Budget:*	\$	167,078,421
Budget to Budget Increase:		3.92%
Projected Increase in Tax Levy:		3.66%
Projected Tax Levy Limit:		3.48%
Amount <u>Above</u> the Projected Limit:	\$	268,118
Projected Tax Rate Increase:		
Town of Scarsdale		tbd
Town of Mamaroneck		tbd

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

# Current Staffing Levels & Projected Enrollment

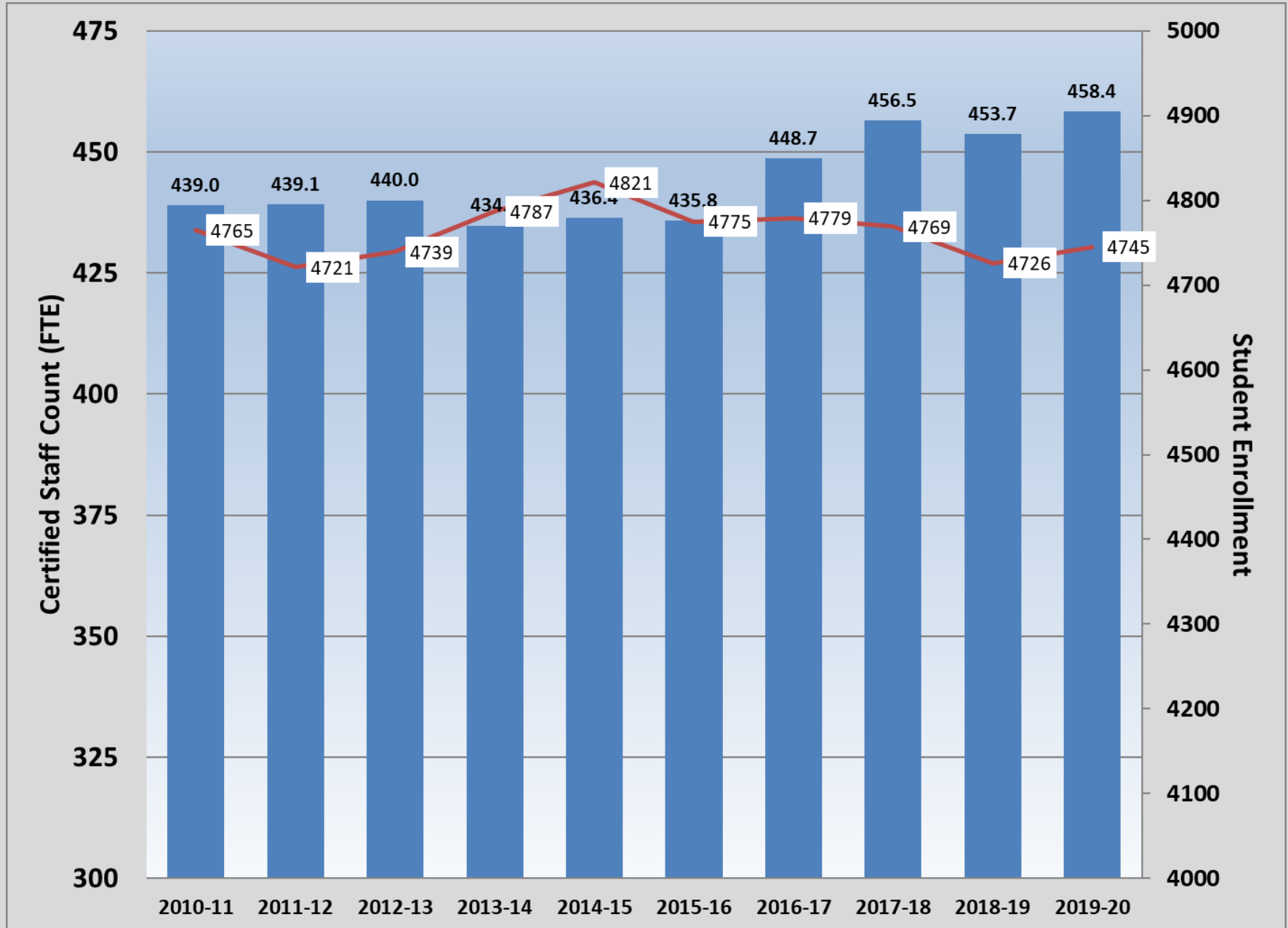


# Historical District-wide Staffing (FTE)\*



\*Does not include part-time civil service staff.

# Historical District-wide Certified Staffing (FTE)



# 2019-20 Budget to Actual Staffing Summary

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

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

2020-21  
Staffing Requests &  
Recommendations

# Guiding Principles for Budgetary Staffing Decisions

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

## **Student Educational Outcomes and Achievement**

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

## **Mandates and Best Practices**

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

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

# New Staffing/Program Change Request Process

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

# School Budget Development – *Staffing Requests*

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

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

Requests were assessed to ensure for the following:

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

# School Budget Development – *Staffing Recommendations*

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

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

1.0 FTE Elementary Special Education – Integrated Co-Teaching

1.0 FTE Elementary Special Education – 8:1:2

0.4 FTE Psychologists' Secretary

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

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



# Staffing Recommendations Tier I

# 2020-21 Staffing Recommendation - Elementary

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

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

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

**Estimated Cost:** \$110,000

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# 2020-21 Staffing Recommendation - Elementary

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

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

**Estimated (Net) Cost:** (\$0.00)

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

1.0 - FTE \$110,000

2.0 - Instructional Aides \$50,000

Professional Development - \$20,000

# 2020-21 Staffing Recommendation – Middle School

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

**Request:** 0.40 FTE Psychologist Secretary

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

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

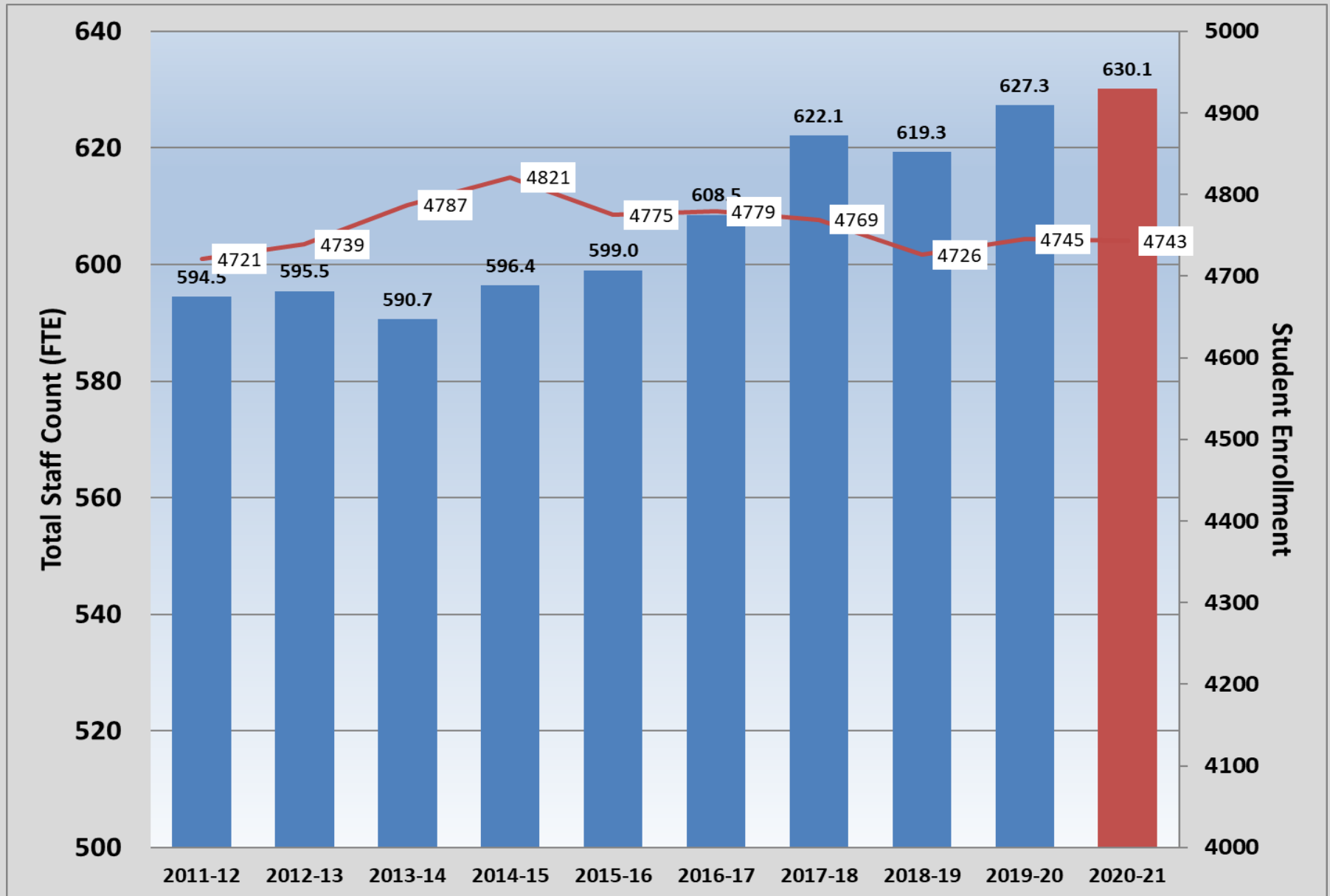
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# Projected Staffing Levels & Projected Enrollment

# 2020-2021 Draft Budget Staffing Recommendation

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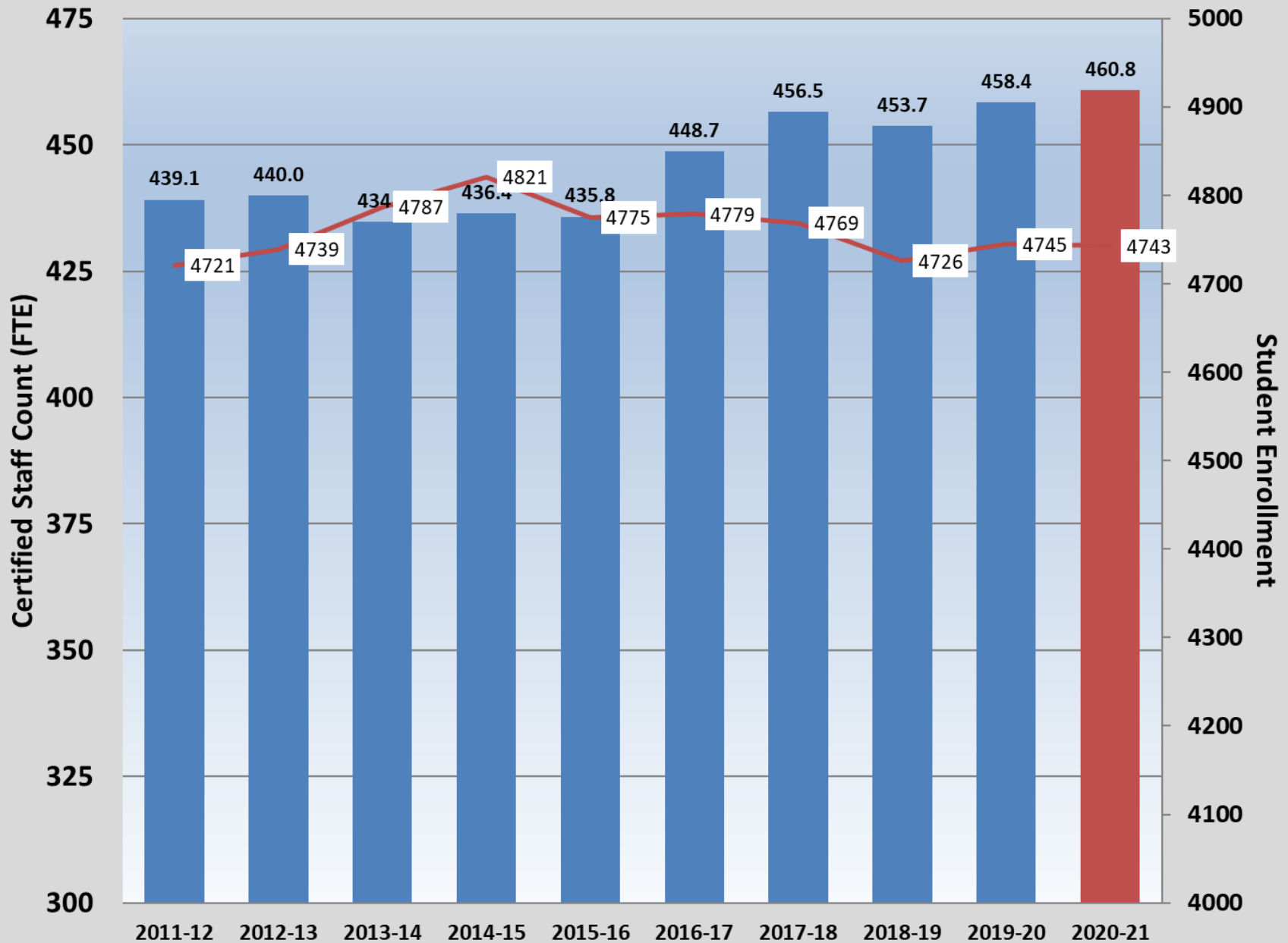
# 2020-21 District-wide Staffing (Projected)\*



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# 2020-21 District-wide Certified Staffing (Projection)



# 2020-21 Budget Discussion Timeline

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Budget Vote Date - May 19<sup>th</sup>

# Questions

# Appendix

# Staffing Recommendations

## Tier I – Rationale Forms

## BUDGET DRIVER REQUEST RATIONALE

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

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

# 2020-21 Staffing Requests – Middle School

## **0.40 FTE Psychologist Secretary**

### Daily Responsibilities:

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

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

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

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

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

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



# 2020-21 Staffing Requests – Middle School

## **0.40 FTE Psychologist Secretary**

### Other responsibilities:

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

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

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

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

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

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

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

Receive and organize student records when they enter the middle school

Organize budget for the psychology department including orders

# Staffing Requests

## Tier II

# 2020-21 Tier II Staffing Requests

1.0 FTE Middle School Computer Science Teacher

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

2.0 FTE High School Freshman Team Teachers

1.0 FTE Freshman Dean

# Scarsdale Public Schools



## Budget Development, Historical Overview & Financial Projections

December 16, 2019

# Presentation Focus

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

# **Budget Development Process**

# School Budget Development

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



# Budget Development Guiding Factors

Balanced Literacy: Creating the Foundations of Learning

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

Gardens & Biomechanical Innovation

Global Citizenship Education: Competencies & Ethical  
Responsibilities

Libraries, Learning Spaces & Curated Resources

Next Generation Standards Development &  
Implementation

Professional Culture of Lifelong Learning

Student Centered Opportunities & Environments

STEAM & Design Thinking

Student Supports

Sustainable Schools and Systems

Unified System of District-Wide Goal Setting

Using Technology to Transform Teaching, Learning &  
Assessment

**STRATEGIC  
PLAN**



# School Budget Development

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

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

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

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

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

# Guiding Principles for Budgetary Staffing Decisions

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

## **Student Educational Outcomes and Achievement**

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

## **Mandates and Best Practices**

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

# New Staffing/Program Change Request Process

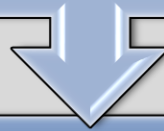
SCHOOL or DEPARTMENT:	PROGRAM:	BUDGET YEAR 2020-21
<p><b>RECOMMENDATION:</b></p> <ul style="list-style-type: none"> <li><input type="checkbox"/> ADDITION</li> <li><input type="checkbox"/> CHANGE in CONFIGURATION</li> <li><input type="checkbox"/> REDUCTION</li> </ul> <p><b>WHAT'S DRIVING THE RECOMMENDATION?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

# 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

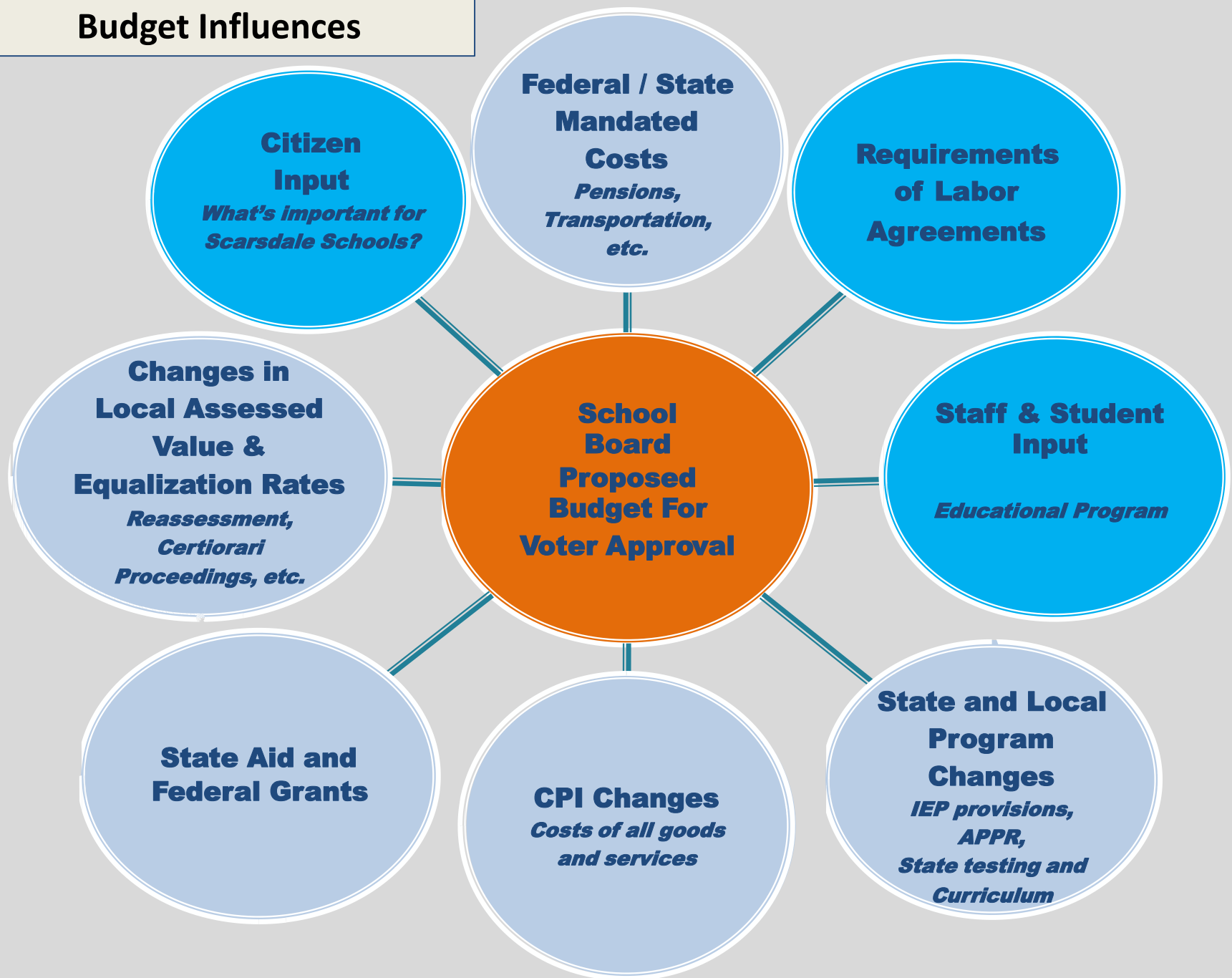
## Budget Focused Forum *November 14<sup>th</sup>*

Administration  
Board of  
Education  
Community\*

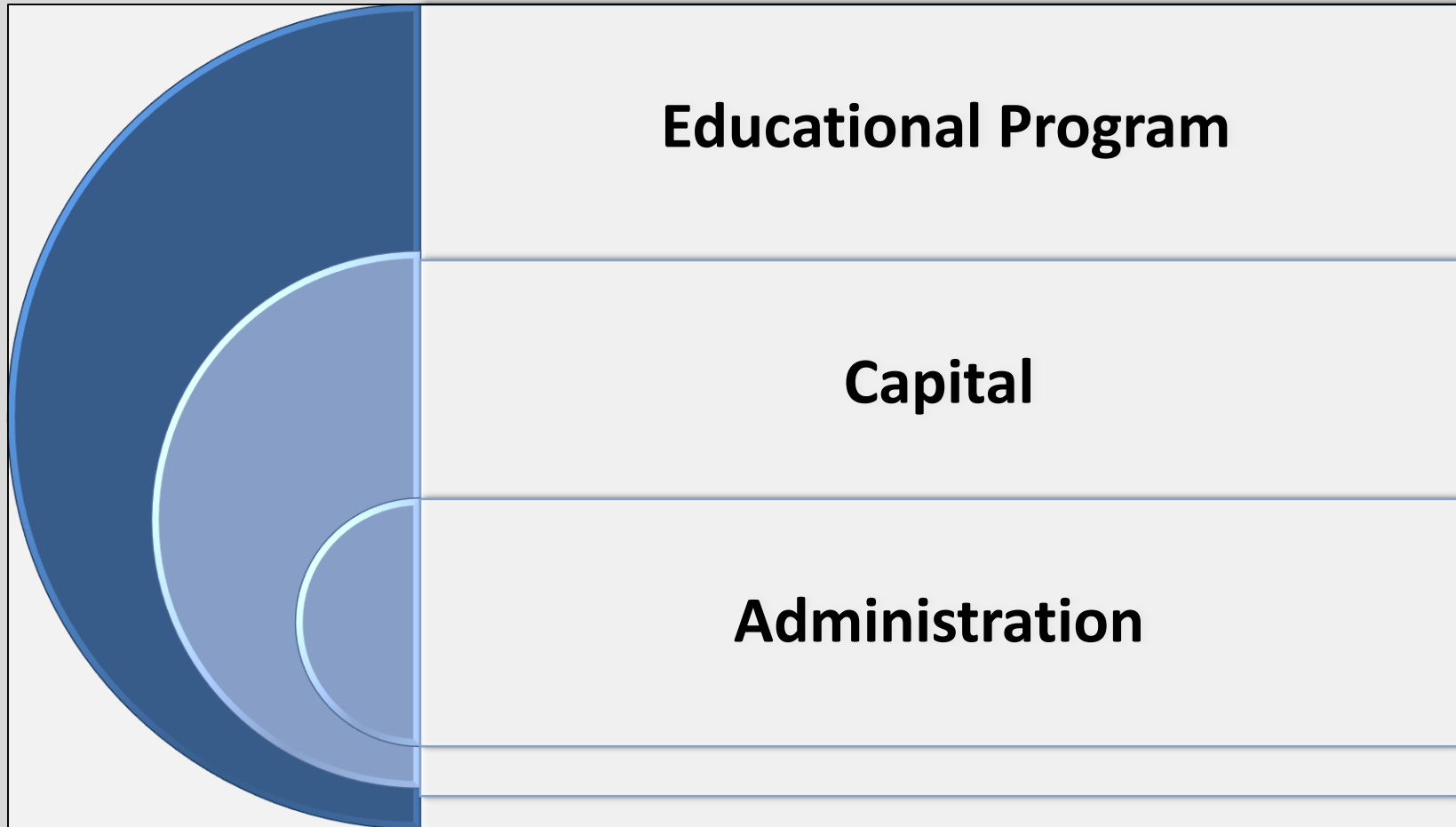
Dates	Focus
Regular Board Meeting – December 16th	2019-20 Year End Projections, 2020-21 Budget Development and Long-Term Budget Projections
Regular Board Meeting - January 13 <sup>th</sup>	Presentation of Staffing Recommendations
Regular Board Meeting - January 27th	Further Discussion and Affirmation of Staffing Recommendations
Budget Session #1 - February 3rd	2020-21 Draft Budget Plan, Budget Drivers Debt Service, Transportation, Employee Benefits and Security
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Budget Session #3 - March 9 <sup>th</sup>	2020-21 Budget Plan Update and Full Budget Presentation
Regular Board Meeting - March 23 <sup>rd</sup>	Budget Forum & Review
Regular Board Meeting - March 30 <sup>th</sup>	If required, to further discuss proposed budget
Regular Board Meeting - April 20 <sup>th</sup>	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);
- Projected contractual obligations to District personnel;
- Projected self-funded health insurance plan expenses;
- Historical spending patterns;
- Projected State aid and other non-tax revenues for the upcoming school year. (The District receives 4.3% of its revenues from State aid. An increase in aid would offset any proposed tax levy increase.);
- Fund balance/reserves projected to remain at current year end;
- Property tax levy limit calculations and its implications;
- Enrollment projections for the upcoming school year;

# Budget Development Considerations – cont'd

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

# Budget Planning Considerations – cont'd

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

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

- Requested and mandated additions to the budget.

## **Financial Implication Reminders**

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

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

# **Historical Overview** *and* **Financial Projections**

# Historical & Projected Revenue Summary

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

# Historical Projected Expense Summary

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

# Primary Projected Fund Balance Drivers

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

# Primary Projected Fund Balance Drivers

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



# Projected Fund Balance - Year End 2019-20

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

# Historical Fund Balance

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

# 2020-21 Budget Discussion Timeline

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

Budget Vote Date - May 19<sup>th</sup>

# School Budget Projections

(2021-2025)

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

# Components

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

# Components

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

## *Expense Related*

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

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

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

# Major Changes in Assumptions from PY

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



# Components

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

## *Revenue Related*

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

## *Tax Cap Related*

- Consumer Price Index
- Tax Base Growth Factor

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

# Major Revenue Assumptions in Models

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

# Major Expense Assumptions in Models

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

# Assumption Variable Highlights

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

# Other Major Assumptions in Models

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

# Model One Overview - *not a proposed budget*

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

# Model Two Overview - *not a proposed budget*

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

# Model Three Overview - *not a proposed budget*

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



# Major Vulnerabilities

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

# Major Vulnerabilities Con't

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

# 2020-21 Budget Discussion Timeline

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

Budget Vote Date - May 19th