

Scarsdale Public Schools



2021-22 School Budget Budget Session #3

March 8, 2021

Presentation Focus

- 1. Budget Development Process**
- 2. Budget Accomplishments**
- 3. 2021-22 Draft Budget Plan**
- 4. 2021-22 Draft Expense Budget**
- 5. 2021-22 Draft Revenue Budget**
- 6. 2021-22 Draft Tax Levy**
- 7. Budget Discussion Timeline**
- 8. Questions & Feedback**

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.

Budget Discussions

Budget Focused Forum

November 18th



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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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 Accomplishments

What Does This Budget Accomplish?

- **Maintains high-quality teaching and learning consistent with the Strategic Plan**
- **Implements a Covid-19 Budget Strategy**
- **Advances in-district instructional opportunities for students with disabilities**
- **Continues a comprehensive approach to Safety, Security and Emergency Management**
- **Elevates District cleaning protocols at all Elementary schools**
- **Improves and upgrades facilities**

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

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%

Fund Balance Projection – *Threats & Opportunities*

Threats:

Additional expenses beyond those previously projected ==>approx. -\$1MM

- Staffing costs related to Covid-19
- PPE Costs related to Covid-19 including desks and barriers
- Technology costs related to Covid-19
- Instructional supports

Opportunities

Additional revenues beyond those previously projected==>approx. +\$900M

- The District anticipated a negative Pandemic adjustment to state aid. There has not been an adjustment to date and with anticipated Federal stimulus legislation on the path to approval including \$350 billion to states and local governments as well as another \$130 billion to K-12 schools directly for Covid-related expenses.

2021-22 Draft Budget Overview - March 8, 2021

2021-22 Draft Budget:	\$	166,862,755
Budget to Budget Increase:		2.56%
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:		
	Town of Scarsdale	1.93%
	Town of Mamaroneck	6.28%

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.

2021-22 DRAFT BUDGET PLAN

	2020-21 Approved Budget	2021-22 Draft Budget	Budget to- Budget Increase	% Difference
Total Expenditures	162,696,316	166,862,755	4,166,439	2.56%
Other Revenues <i>% of Total Budget</i>	8,885,845 5.46%	9,661,605 5.79%	775,760	8.73%
Transfer From Reserves	932,153	601,751	(330,402)	-35.45%
Assigned Fund Balance	1,750,000	2,225,000	475,000	27.14%
Total Tax Levy <i>% of Total Budget</i>	151,128,318 92.89%	154,374,399 92.52%	3,246,081	2.15%

2021-22
Draft Expense Budget

Expenses

2019-20 Actual	2020-21 Budget	Projected 2020-21 Actual	Proposed Budget 2021-22
\$161,078,180	\$162,696,316	\$164,016,554	\$166,862,755

Budget to Budget Increase: \$4,166,439 or 2.56%

Projected Actual Expenses to Draft Budget Expenses Increase: \$2,846,201 or 1.74%

Expense Area	Description	Budget +/-
Salaries	Includes all estimated salary increases, 15.0 teacher retirements and the addition of 7.6 FTE instructional and non-instructional staff members.	\$2.167MM
Health Insurance	Budget to budget increase of 5.50%.	\$922M
Covid-19 Contingency	Includes additional 2.0 FTE remote teachers, instructional and/or general support expenses including PPE. Summer enrichment program also included.	\$800M
School Lunch Fund	Transfer to school lunch fund to cover projected losses.	\$175M
Security	Contractual increases and security improvements.	\$169M
Plant Operations	Increases in HVAC and electrical maintenance and the purchase of snow removal equipment.	\$161M
Transfer to Capital Fund	Decreased due to scale of proposed HS auditorium Phase 2a project	(\$379M)
Tax Certiorari	Decreased due to the settlement of older claims	(\$350M)
	TOTAL	\$3.665MM

Budget Efficiencies

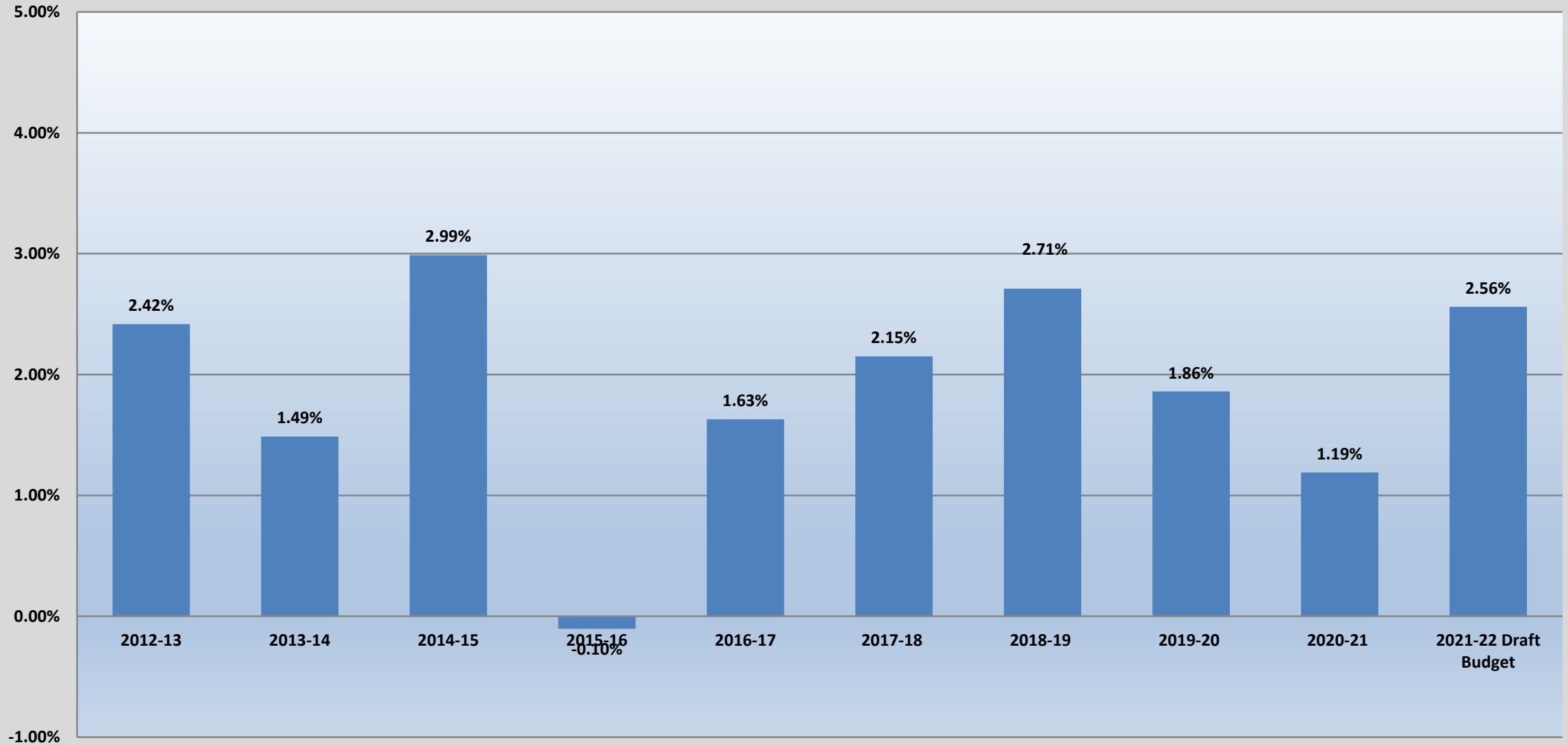
- Self-Funded Healthcare Plan
- Staffing process
- State Aid maximization*
 - BOCES Services, Transportation and expenditure-based aides
- Timing consideration
 - Facilities and technology projects, staffing decisions
- Co-operative Agreements – Village
- Purchasing practices - participation in multiple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

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

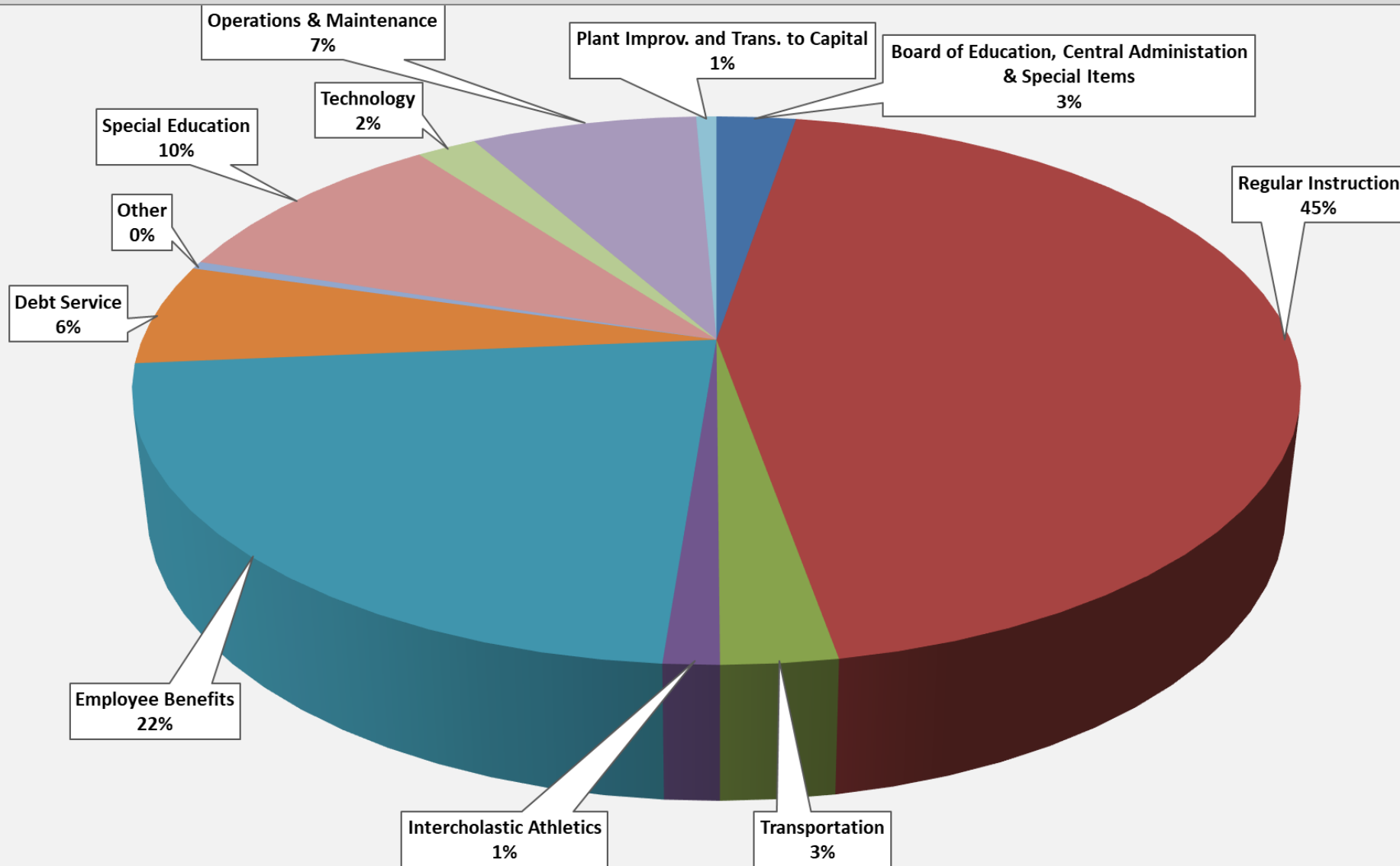
Historical Expense & Draft Budget Summary

Category	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)	3,840,426	4,023,989	4,177,722	4,369,154	191,432	4.58%
Operations & Maintenance	10,361,400	10,152,560	12,188,920	12,477,196	288,276	2.37%
Plant & Capital Improvements	3,700,050	2,534,209	1,489,000	1,115,000	(\$374,000)	-25.12%
Regular Education	69,201,560	69,549,883	72,879,987	74,265,269	1,385,282	1.90%
Technology	2,897,871	3,292,837	3,290,825	3,314,815	\$23,990	0.73%
Special Education	13,774,646	15,441,488	15,709,884	16,375,673	665,789	4.24%
Transportation	3,869,020	3,878,387	4,173,819	4,512,629	\$338,810	8.12%
Interscholastic Athletics	1,824,773	1,845,144	1,858,158	2,172,164	314,006	16.90%
Employee Benefits	34,541,858	34,030,516	36,805,605	37,276,519	\$470,914	1.28%
Debt Service	10,027,015	9,996,296	9,711,926	9,937,475	225,549	2.32%
Other	367,125	298,706	980,708	646,862	(\$333,846)	-34.04%
Tax Certioraris	306,205	509,897	750,000	400,000	(350,000)	-46.67%
Unspent Budget Surplus	-	-	(175,000)	-		
TOTAL	\$154,711,949	\$155,553,912	\$163,841,554	\$166,862,755	\$3,021,201	1.84%

Budget History



Key Component Summary



2021-22
Draft Revenue Budget

Revenues

2019-20 Actual	2020-21 Budget	Projected 2020-21 Actual	Draft Budget 2021-22
\$161,078,180	\$162,696,316	\$161,812,165	\$166,862,755

Budget to Budget Increase: \$4,166,439 or 2.56%

Projected Actual Revenues to Draft Budgeted Revenues Increase: \$5,050,590 or 3.12%

Highlights

- State Aid budget maintains a projected “Pandemic Deficit Reduction” of \$920,488.
- Interest Earnings projected to increase to normal levels compared to 2020-21 actuals.
- County sales tax revenue projected to increase based and 2020-21 projects actuals.

Revenue Area	Description	Budget +/-
State Aid	Primarily driven by projected increases in BOCES Aid, Building Aid and Pupils w Disabilities Aid.	\$384,112
County Sales Tax	School share of County sales tax revenues	\$406,250
Assigned Fund Balance	Based on projected 2020-21 FYE fund balance, Covid-19 budget strategy and reserve recommendations.	\$475,000
Transfers from Reserves	A reduction in the amount available from the Debt Service Reserve to offset the budget expense associated with Phase 2a of the HS Auditorium project.	(\$330,402)
Property Taxes	Increase required to fully fund the 2021-22 draft budget	\$3,246,081

Historical & Draft Budget Revenue Summary

CATEGORY	2018-19 Actual	2019-20 Actual	2020-21 Projected	2021-22 Draft Budget	\$ Increase/ Decrease	% Increase/ Decrease
State Aid	\$ 7,355,516	\$ 6,980,736	\$ 5,915,967	\$ 6,300,079	\$ 384,112	6.49%
Health Services	\$ 166,833	\$ 156,721	\$ 159,000	\$ 169,000	\$10,000	6.29%
Interest Earnings	\$ 1,571,525	\$ 1,112,249	\$ 70,125	\$ 292,000	\$221,875	316.40%
Building Use Fees	\$ 112,192	\$ 38,295	\$ -	\$ 116,000	\$116,000	#DIV/0!
Miscellaneous	\$ 1,041,308	\$ 1,078,418	\$ 1,074,757	\$ 961,800	(\$112,957)	(10.51%)
County Sales Tax	\$ 1,046,413	\$ 1,386,435	\$ 1,422,783	\$ 1,550,000	\$127,217	8.94%
Transfers from Reserves	\$ 667,728	\$ 386,974	\$ 932,153	\$ 601,751	(\$330,402)	(35.45%)
TAX LEVY/STAR	\$ 145,362,640	\$ 148,838,352	\$ 151,351,380	\$ 154,647,125	\$3,295,745	2.18%
GRAND TOTAL REVENUES	\$ 157,324,155	\$ 159,978,180	\$ 160,926,165	\$ 164,637,755	\$3,711,590	2.31%
Assigned Fund Balance	\$2,125,000	\$1,100,000	\$1,750,000	\$2,225,000	\$475,000	27.14%

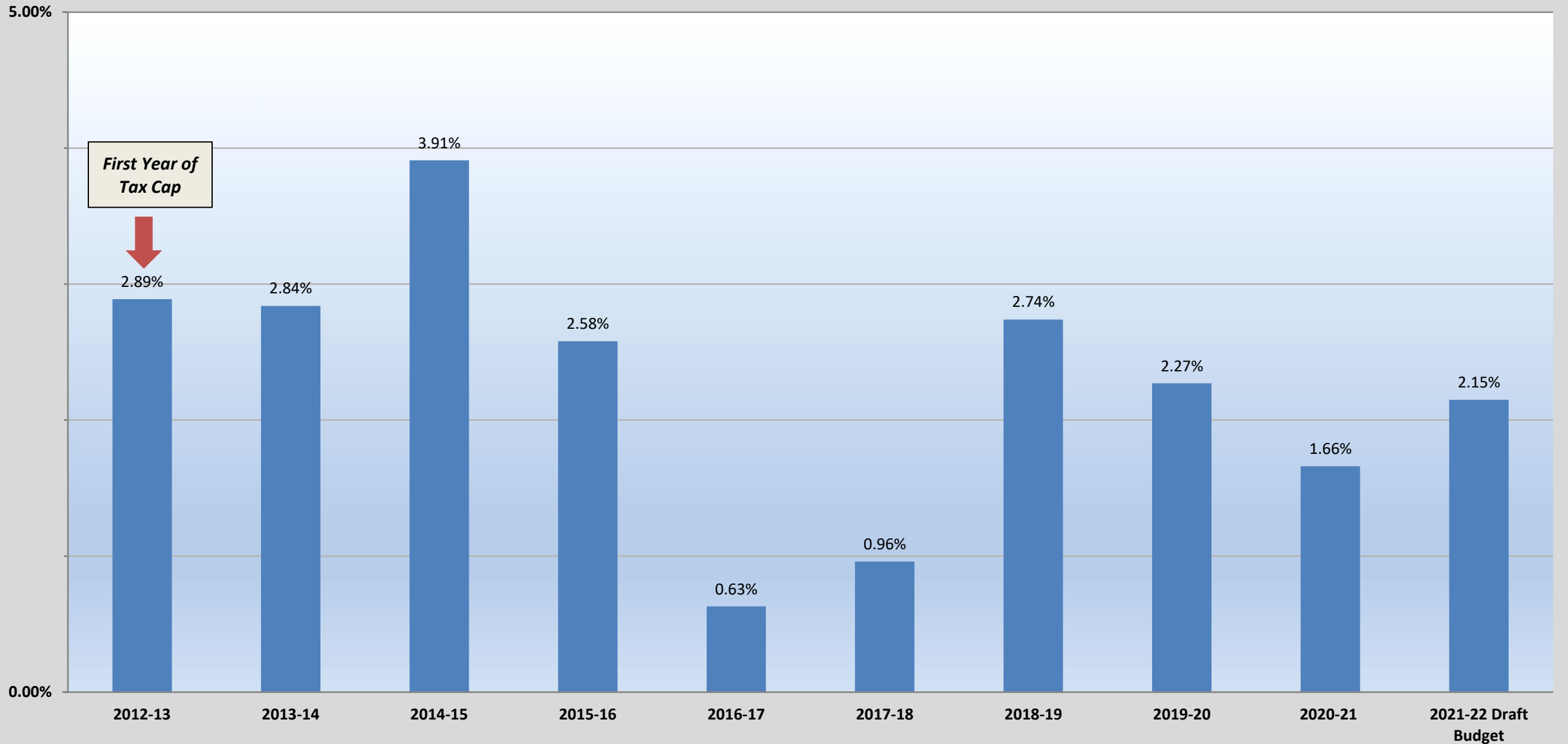
2021-22
Draft Tax Levy

Tax Levy Calculation

2021 – 22 DRAFT BUDGET	\$166,862,755
Minus Other Revenues	\$9,661,605
Minus Transfers from Reserves	\$601,751
Minus Assigned Fund Balance	\$2,225,000
TOTAL PROJECTED TAX LEVY	\$154,374,399

	2020-21	2021-22	\$ Diff.	% Diff.
TAX LEVY	\$151,128,318	\$154,374,399	\$3,246,081	2.15%

Tax Levy History



Budget Discussion Timeline

2021-22 Budget Discussion Timeline

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Budget Vote Date - May 18th

Questions & Feedback