



Forward in Excellence

***2019-2020 Proposed Budget Preview
Board of Education
December 11, 2018***



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Budget Planning - Guiding Principles

- **Align decisions to strategic vision – “*Forward in Excellence*”**
- **Consider degree of impact on students and number of students impacted**
- **Ensure necessary Reserves and Fund Balance are maintained for future use**
- **Be respectful of current economic challenges to community while staying within the tax levy cap**

Budget Planning Process

- **Identify Estimated Budget vs. Tax Levy Cap**
- **Ongoing input from Board of Education, PTA Council, Citizens' Finance Committee and others**
- **Superintendent, School and District Leadership use input gained to make informed decisions**
- **Superintendent makes recommendations to Board of Education**



Budget Planning Development

- **Identify budget challenges**
- **Explore expenditure reductions**
- **Consider the use of fund balance or other Reserves**
- **Tax levy increase**



Tax Levy Cap - Review

Legislation signed by Governor Cuomo June 2011.

The New York State Legislature passed property tax relief legislation that imposes a cap on the growth of local property taxes. The law caps school and local government tax levy increase to 2% or the change in Consumer Price Index (CPI), whichever is lower.



2019-2020 Budget Challenges

- **Tax Levy Cap Calculation – 2% or CPI, whichever is less. CPI trending above 2.0%.**
- **NYS TRS rate increase –announced range is 8.5% – 9.5%. Currently using 9.25% until final rate is announced in February.**
- **Anticipated Health Insurance Rate Increases**
 - **Empire Plan composite rate increase +3.00%**
 - **PNW Consortium Plan rate increase +3.00%**
 - **Assessed Values – the assessed values should remain in about the same range as in 2018/19. (\$476,290,443)**
- **State Aid**



Information Needed for Budgeting Purposes

- **CPI factor – mid to late January.**
- **NYS TRS rate – final rate for budgeting purposes given in early to mid-February.**
- **State Aid – Governor's Proposal – late January.
State budget adoption date is by
April 1.**

Tax Levy Increase Above the Limit

If a school district that is subject to a tax levy limit proposes an annual budget that would exceed the school district's tax levy limit, then the proposed budget must be approved by 60 percent of the vote.



Budget History

Year	Budget	B to B Change	Tax Rate % Increase	Assessments	CPI Figure	Dollars Raised via CPI or \$ Change in Tax Levy
2018/19	91,257,500	3.31%	2.10%	476,290,443	2.13%	\$1,747,595
2017/18	88,330,309	1.64%	1.31%	475,144,531	1.26%	\$1,318,504
2016/17	86,901,751	0.33%	0.48%	472,798,276	0.12%	-\$25,049
2015/16	86,619,022	1.30%	2.37%	475,525,215	1.62%	\$1,152,989
2014/15	85,505,718	2.05%	1.28%	479,111,728	1.46%	\$1,114,115
Average		1.73%	1.51%			



Reserve Balances as of June 30, 2018

Reserve for Retirement Contribution by Employer (ERS Reserve)	\$ 965,484
Reserve for Tax Certiorari	4,485,021
Capital Reserve	2,153,211
Repair Reserve	27,718
Reserve for Employee Benefit Liability	133,168
Unassigned Fund Balance	3,645,169
Appropriated Fund Balance/Retirement Contribution Reserve (ERS)	940,245



Tax Certiorari Payments

2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
\$2,950,141	\$5,558	\$405,967	\$597,054	\$231,198	\$412,802

Amount in Tax Certiorari Reserve **\$ 4,485,021**

Plaintiffs Claims Pending **\$27,824,858**

Many of these claims are ongoing and will be resolved in upcoming years.

The District continues to monitor these claims and reserves funds accordingly. Currently, we are reserved for 16.1% of the petitioner's requests.



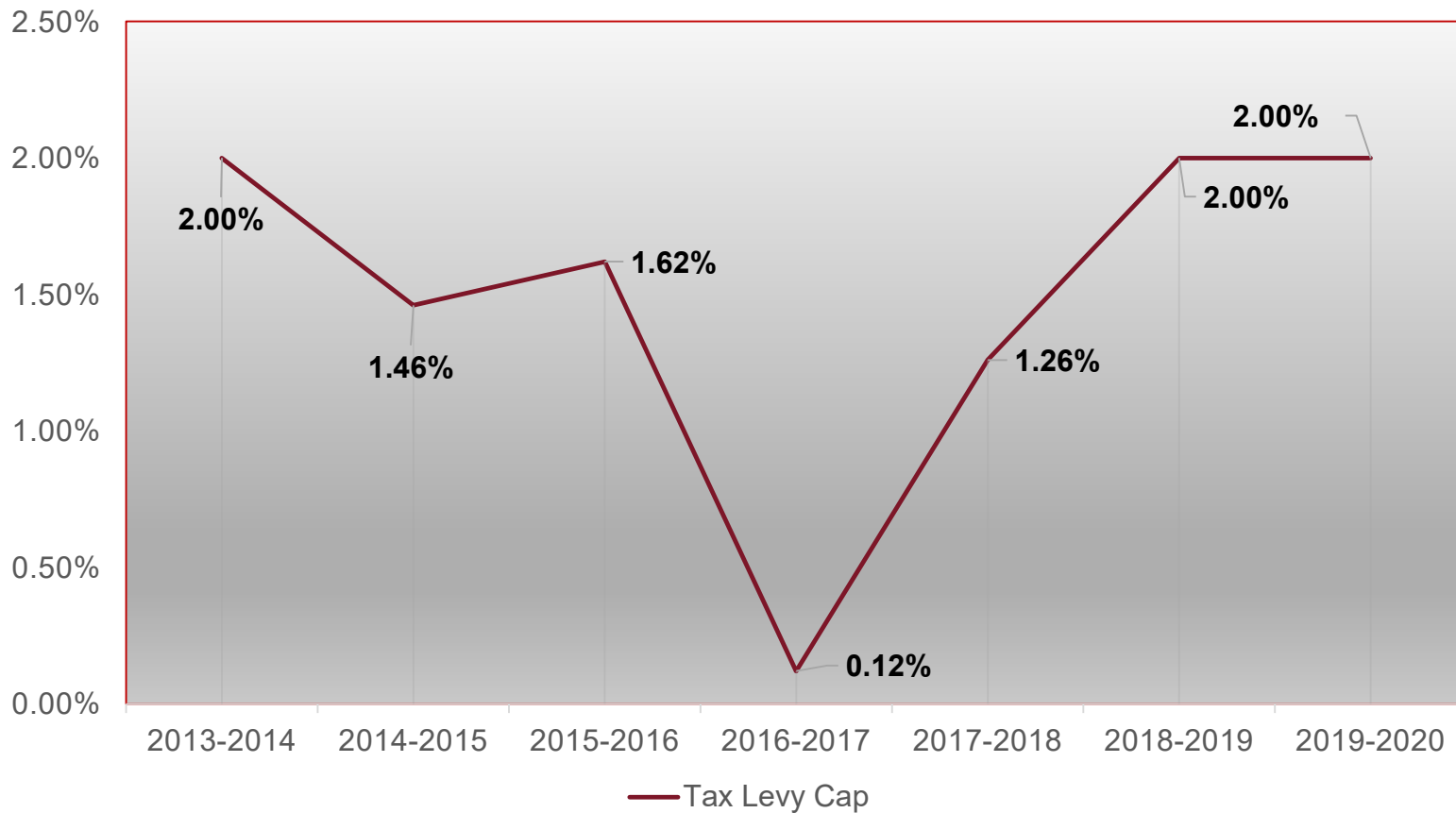
Debt Service 2019-2020

Bonds Issued	2018/2019 Current	2019/2020	2020/2021	2021/2022
1998-2000 Building Project	\$1,368,500	\$1,368,375	\$0.00	\$0.00
2006-2009 Building Project	\$3,324,869	\$3,337,494	\$3,353,119	\$3,362,094
Totals	\$4,693,369	\$4,705,869	\$3,353,119	\$3,362,094
\$13.6M Building Project – B.A.N. issued 9/2018	\$0.00	\$112,127	TBD	TBD



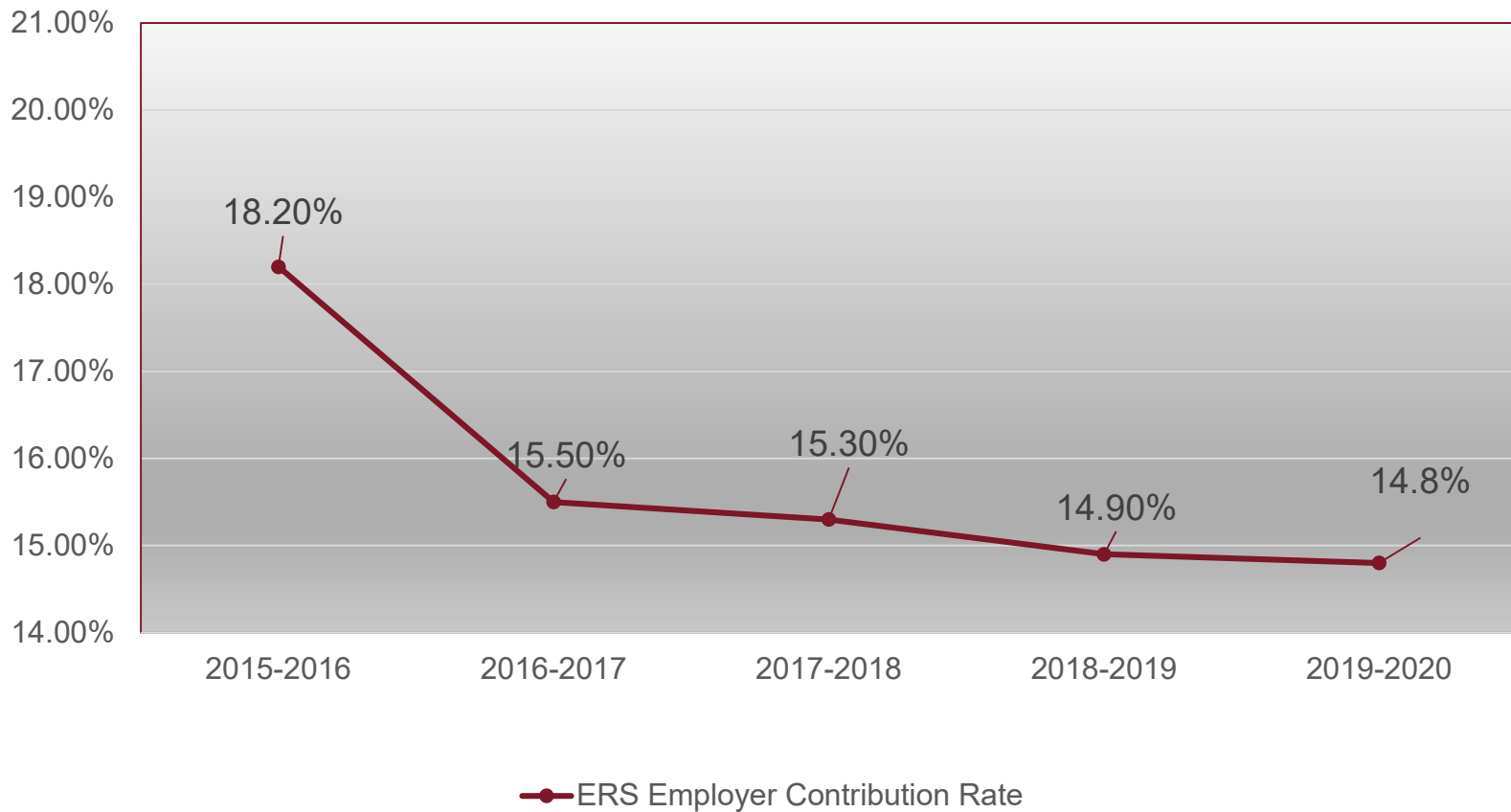
Tax Levy Cap (2% or CPI Whichever is Less)

Tax Levy Cap Figure



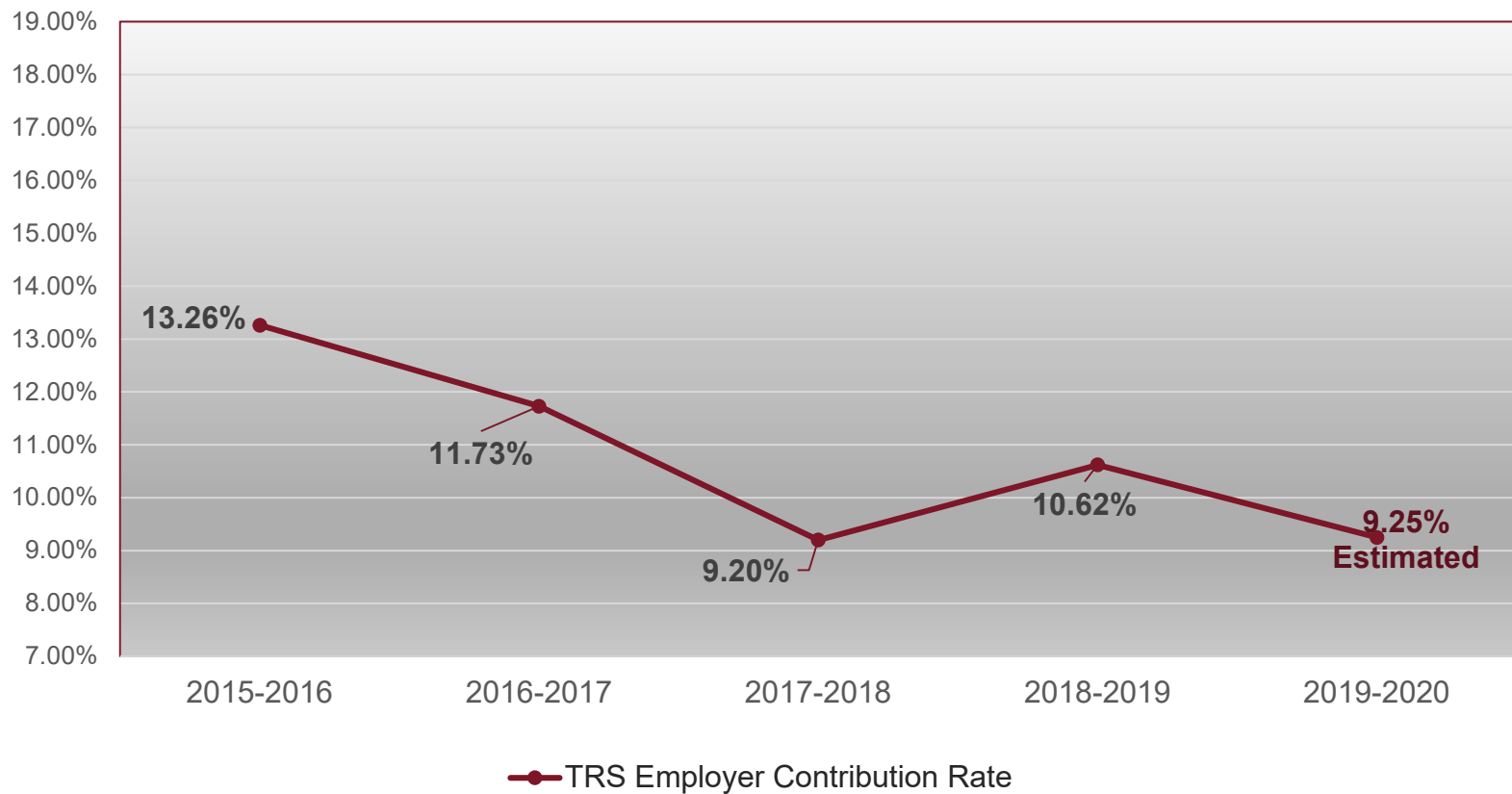


NYS ERS Employer Contribution Rate (Composite Rate)



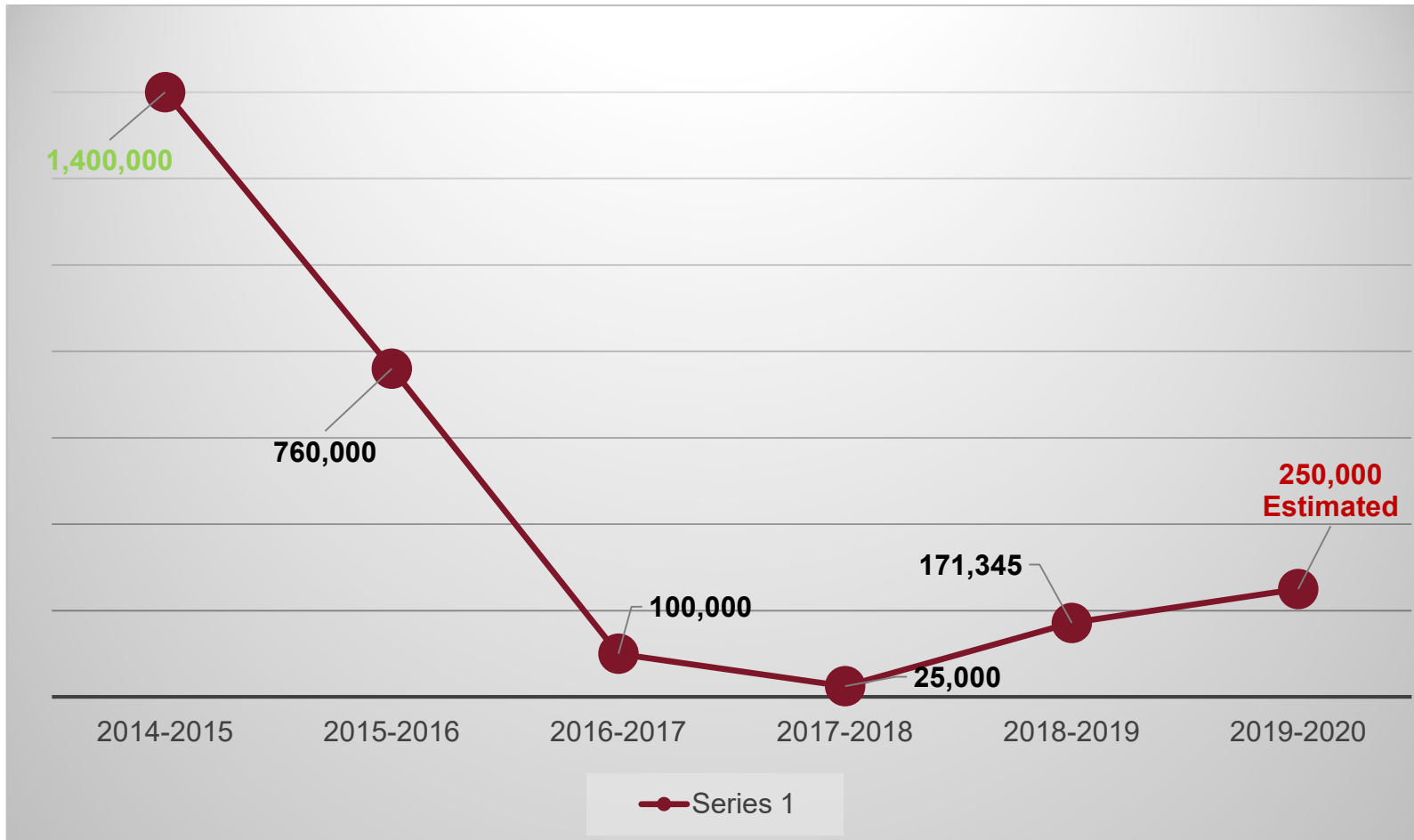


NYS TRS Employer Contribution Rate





Use of Fund Balance





Birth Rates – Westchester and Somers

Birth Year	Westchester	Somers
2000	13,300	198
2001	12,799	192
2002	12,807	216
2003	12,789	202
2004	12,405	217
2005	12,095	198
2006	11,914	182
2007	11,857	155
2008	11,517	141
2009	11,143	122

* Estimated

Birth Year	Westchester	Somers
2010	11,104	125
2011	10,719	107
2012	10,439	105
2013	10,557	117
2014	10,641	122
2015	10,639	131
2016	10,273	115
2017*	10,390	
2018*	10,381	
2019*	10,372	
2020*	10,319	



Kindergarten vs. Senior Class

Year	Kindergarten	Senior
2005	263	231
2006	266	241
2007	265	230
2008	244	235
2009	241	257
2010	247	253
2011	232	244
2012	204	269
2013	193	263
2014	177	285
2015	165	276

Year	Kindergarten	Senior
2016	156	290
2017	164	283
2018	164	280
2019	182	266
2020*	171	283
2021*	161	269
2022*	161	277
2023*	161	249
2024*	160	240
2025*	159	224
*Projected		



Enrollment Projections

Grade	October 2018 Actual	October 2019 Projected	October 2020 Projected
Kindergarten	182	177	171
First	169	175	182
Second	164	173	179
Third	186	167	175
Fourth	191	187	171
Fifth	211	191	189
Sixth	234	213	192
Seventh	246	235	218
Eighth	276	244	237
Ninth	264	264	237
Tenth	274	262	269
Eleventh	289	277	263
Twelfth	266	294	283
Ungraded	2	0	0
Total	2,954	2,859	2,766



Primrose - Current Class Size and # of Sections

	K	First	Second	
1	21	22	21	
2	20	21	21	
3	21	22	21	
4	20	21	20	
5	21	21	21	
6	20	21	21	
7	20	20	20	
8	20	21	19	
9	19			
Total	182	169	164	515



Primrose – Projected Enrollment

	Current 2018-2019	Projected 2019-2020	Projected 2020-2021
Kindergarten	182	177	171
Sections	9	9	9
First Grade	169	175	182
Sections	8	9	9
Second Grade	164	173	179
Sections	8	8	9
Total Enrollment	515	525	532
Total Sections	25	26	27



SIS – Current Class Size and # of Sections

	Third	Fourth	Fifth	
1	23	23	22	
2	24	25	23	
3	23	25	23	
4	20	23	24	
5	23	21	21	
6	24	24	23	
7	23	24	24	
8	22	24	24	
9			21	
SCIP	2	4	6	
Total	186	193	211	590



SIS – Projected Enrollment

	Current 2018-2019	Projected 2019-2020	Projected 2020-2021
3 rd Grade	186	167	175
Sections	8	8	8
4 th Grade	193	187	171
Sections	8	8	8
5 th Grade	211	191	189
Sections	9	8	8
Total Enrollment	590	545	535
Total Sections	25	24	24



SMS – Projected Enrollment

	Current 2018-2019	Projected 2019-2020	Projected 2020-2021
6 th Grade	234	213	192
7 th Grade	246	235	218
8 th Grade	276	244	237
Total Enrollment	756	692	647



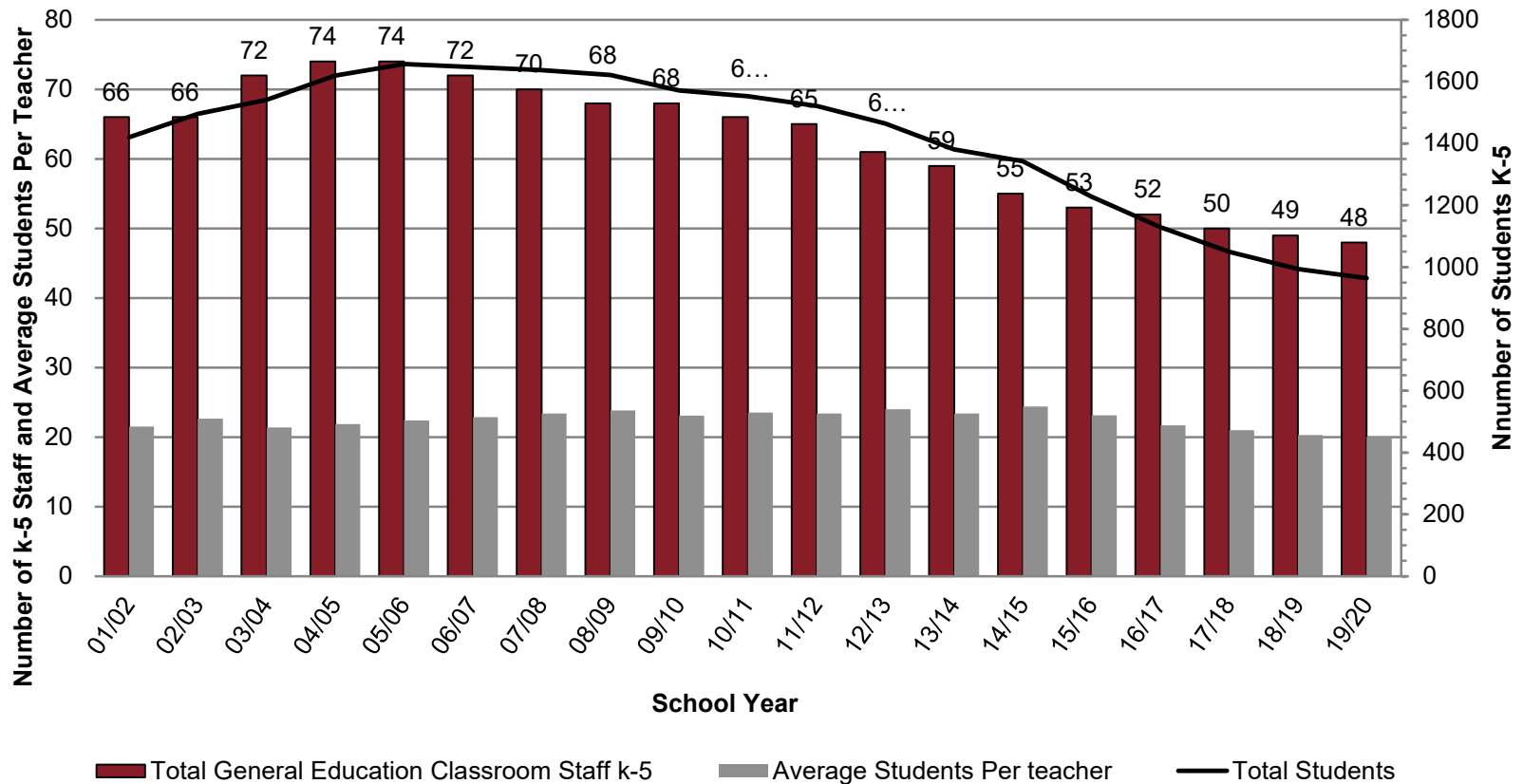
SHS – Projected Enrollment

	Current 2018-2019	Projected 2019-2020	Projected 2020-2021
9 th Grade	264	264	237
10 th Grade	274	262	269
11 th Grade	289	277	263
12 th Grade	266	294	283
Total Enrollment	1093	1097	1052



K-5 Total Students, Total Staff and Average Students per Teacher

School Years 2001-2020





Sampling of Elementary Programs to be Funded in 2019-2020 Budget

- **Science 21**
- **Reading Program – Fountas and Pinnell Classroom**
- **Foundations**
- **Accelerated Reader (3-5)**
- **Everyday Mathematics**

- **Dreambox (K-5)**
- **PNW SSELA Online Curriculum**
- **Music Ensembles (3-5) (Vocal, Band, Strings)**
- **Learning.com**



Sampling of Secondary Programs to be Funded in 2019-2020 Budget

- IB
- Project Lead the Way
- Science Research
- WISE
- Music Ensembles (Vocal, Band, Strings), Drama and Musical Productions

- IB Middle Years Program
- Accelerated Mathematics
- STEM – Technology-Maker Space
- World Language to 6th Grade & continuation of World language in 7th & 8th Grades



Other Programs to be Funded in the 2019-2020 Budget

■ Educational

- Academic Instructional and Advanced Learning Support
- Alternative School
- College & Career Centers
- Instructional Coaching
- Success & Writing Centers
- Transitional Support Program
- True North Program

■ Safety & Security

- District Safety Coordinator
- Evening Security Personnel
- Ongoing Safety Training for All Staff
- School Resource Officers (4)



SCSD Involves the Whole Child

Get INVOLVED!

- 47 HS Clubs with total membership to date of 1100+ students.
- HS Fall Athletics
9 sports and 20 teams with 399 students playing Varsity or JV and 108 students playing modified sports.



95%
Attend
College

Graduation
Rate
98%

Merit
National
Finalists
6



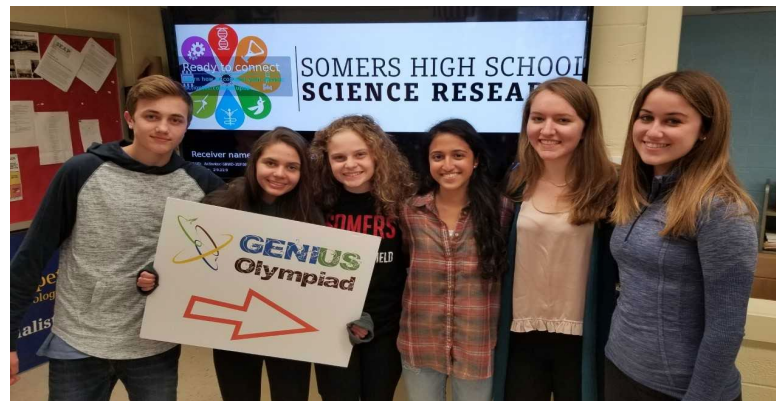
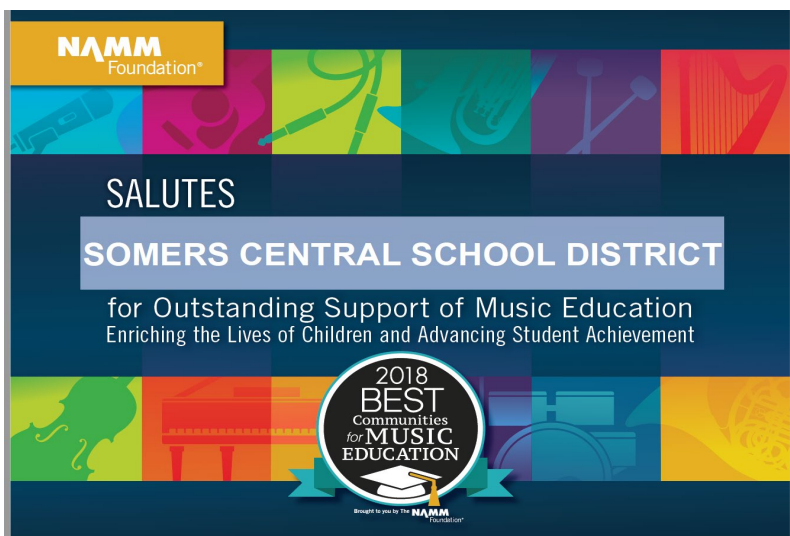
SOMERS HIGH SCHOOL
SCIENCE RESEARCH

25 Somers High School students were recognized award winners in local and national science competitions during the 17-18 school year.





Forward in Excellence





Upcoming BOE Meeting Dates and Budget Topics

Dec. 11, 2018	Budget Preview
Feb. 12, 2019	Budget Planning Session
March 5, 2019	Budget Planning Session
March 19, 2019	Budget Planning Session
April 23, 2019	Budget Summary and Budget Adoption
May 14, 2019	Public Budget Hearing
May 21, 2019	Budget Vote and Trustee Election



Questions?

