



## 2018-2019 Budget Planning

Board of Education April 10, 2018



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## Guidance from the Board of Education in Formulating the Budget

- Stay within the allowable tax levy cap.
- Increase security by funding a School Resource Officer for each school building.
- Minimize impact on instructional programs while continuing to enhance students' learning experiences
- Maintain reasonable class size
- Conservative use of Fund Balance or other Reserves, as appropriate to balance the budget



# Budget Assumptions Regarding Major Revenues and Expenditures

- **Tax Cap** (The allowable tax increase without a super majority is 2% or CPI – whichever is less.)

The CPI index for the 2018-2019 school year is at **2.0%** generating an allowable tax levy increase of \$1,747,595.

- **State Aid**

The final state aid budget has the District receiving \$40,165 over 2017/18 budgeted state aid and \$87,129 over the projected actual for 2017/18 state aid. This increase offsets the Governor's original state aid proposal that showed a reduction of \$75,000 in state aid. Other Governor's proposals, which negatively affected the District, were not included in the final budget.

- **Retirement Systems**

ERS: The rate has been **reduced** from 15.3% to 14.9% and **decreased** this line item by -\$19,614.

TRS: The rate has been **increased** from 9.8% to 10.63% and has added \$377,187 to the budget.

- **Health Insurance Rates**

Empire Plan has been **increased** by 8.2% and added \$489,357 to the budget.

PNW Health Benefits Consortium has been **increased** by 3.75% and added \$172,643 to the budget.

Medicare payments to retirees has **increased** by \$324 per retiree and added \$123,893 to the budget.



# Major Dollar Increases to the Budget

- As we have stated, increases in the employer contribution to the New York State Teacher's Retirement System, increases in the cost of health insurance coverage, salary increases tied to our collective bargaining contracts and the funding of two (2) additional school resource officers are major contributing factors in the budget to budget increase.
- NYS TRS - \$377,187
- Cost of Health Insurance Coverage - \$1,163,080
- Salary Increases - \$564,975
- 2 Additional School Resource Officers - \$266,886
- The above totals \$2,372,128 of the \$2,927,191 total budget to budget increase.



# State Aid

| Aid Type                    | 2017-2018<br>Budgeted | 2017-2018<br>Projected<br>Actual | 2018-2019<br>As Adopted by<br>NYS | NYS Adopted<br>& Variance<br>from Budgeted |
|-----------------------------|-----------------------|----------------------------------|-----------------------------------|--------------------------------------------|
| Foundation                  | \$4,635,575           | \$4,638,767                      | \$4,767,521                       | \$131,946                                  |
| BOCES                       | \$983,940             | \$936,604                        | \$868,289                         | -\$115,651                                 |
| High Cost/Private Excess    | \$440,448             | \$465,969                        | \$444,617                         | \$4,169                                    |
| Hardware/Technology         | \$22,821              | \$22,761                         | \$22,506                          | -\$315                                     |
| Transportation              | \$1,629,360           | \$1,600,082                      | \$1,652,576                       | \$23,216                                   |
| Building                    | \$1,932,815           | \$1,930,646                      | \$1,933,667                       | \$852                                      |
| High Tax                    | \$141,256             | \$141,256                        | \$141,256                         | \$0                                        |
| Textbook, Software, Library | \$266,247             | \$269,413                        | \$262,195                         | -\$4,052                                   |
| TOTALS                      | \$10,052,462          | \$10,005,498                     | \$10,092,627                      | \$40,165                                   |

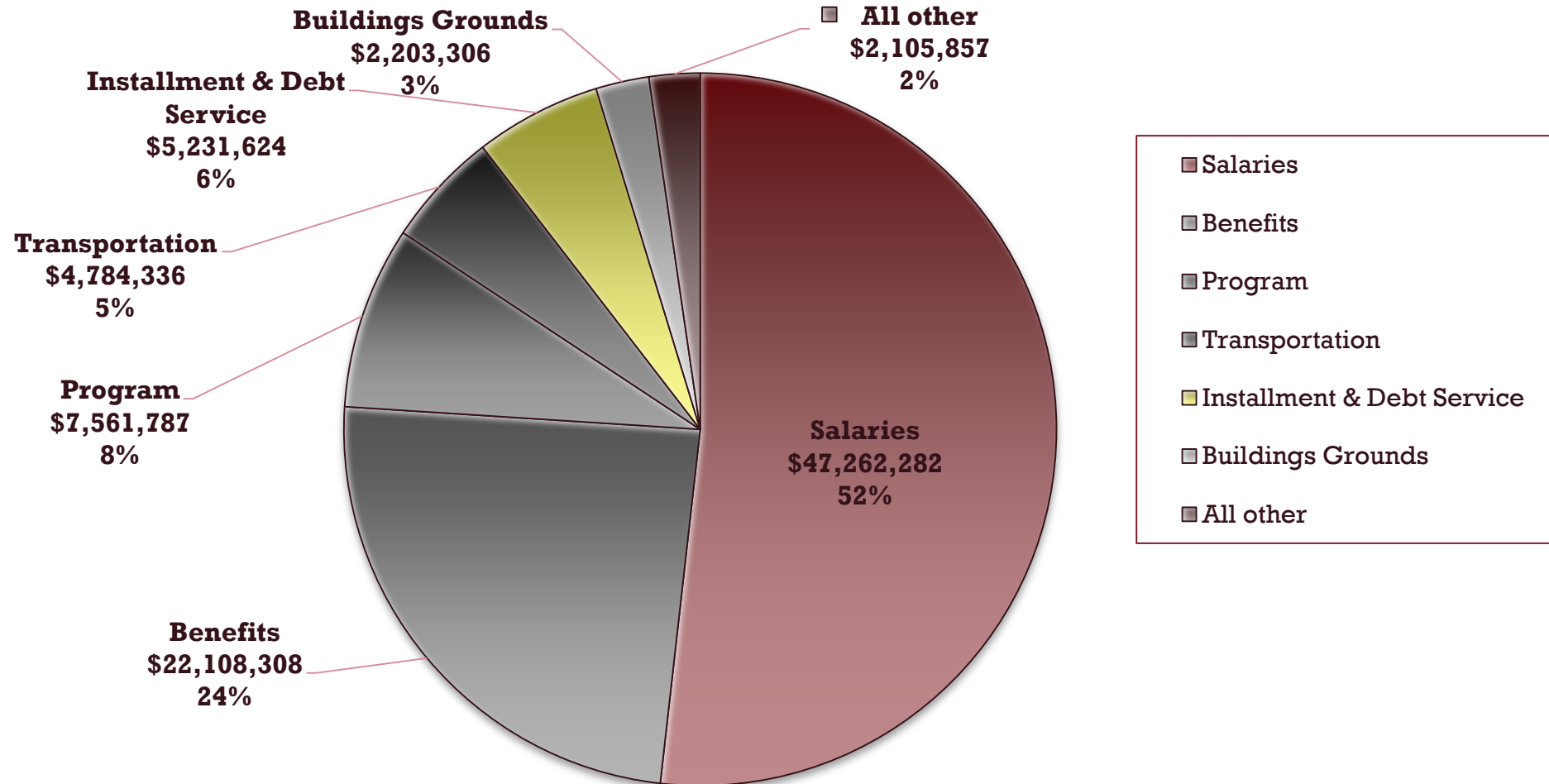


# Budget-to-Budget Comparison

|                                            | Budget 2017-2018    | Proposed 2018-2019  | Variance           |
|--------------------------------------------|---------------------|---------------------|--------------------|
| Total Salaries, Sub Costs, Stipends, etc.  | \$46,697,307        | \$47,262,282        | \$564,975          |
| Benefits                                   | \$20,762,715        | \$22,108,308        | \$1,345,593        |
| Instructional Program                      | \$7,075,975         | \$7,561,787         | \$485,812          |
| Contract Transportation                    | \$4,774,385         | \$4,784,336         | \$9,951            |
| Debt Service (including Lease Purchase)    | \$5,205,490         | \$5,231,624         | \$26,134           |
| Building & Grounds (exclusive of salaries) | \$2,063,927         | \$2,203,306         | \$139,379          |
| All Other                                  | \$1,750,510         | \$2,105,857         | \$355,347          |
| <b>TOTALS</b>                              | <b>\$88,330,309</b> | <b>\$91,257,500</b> | <b>\$2,927,191</b> |

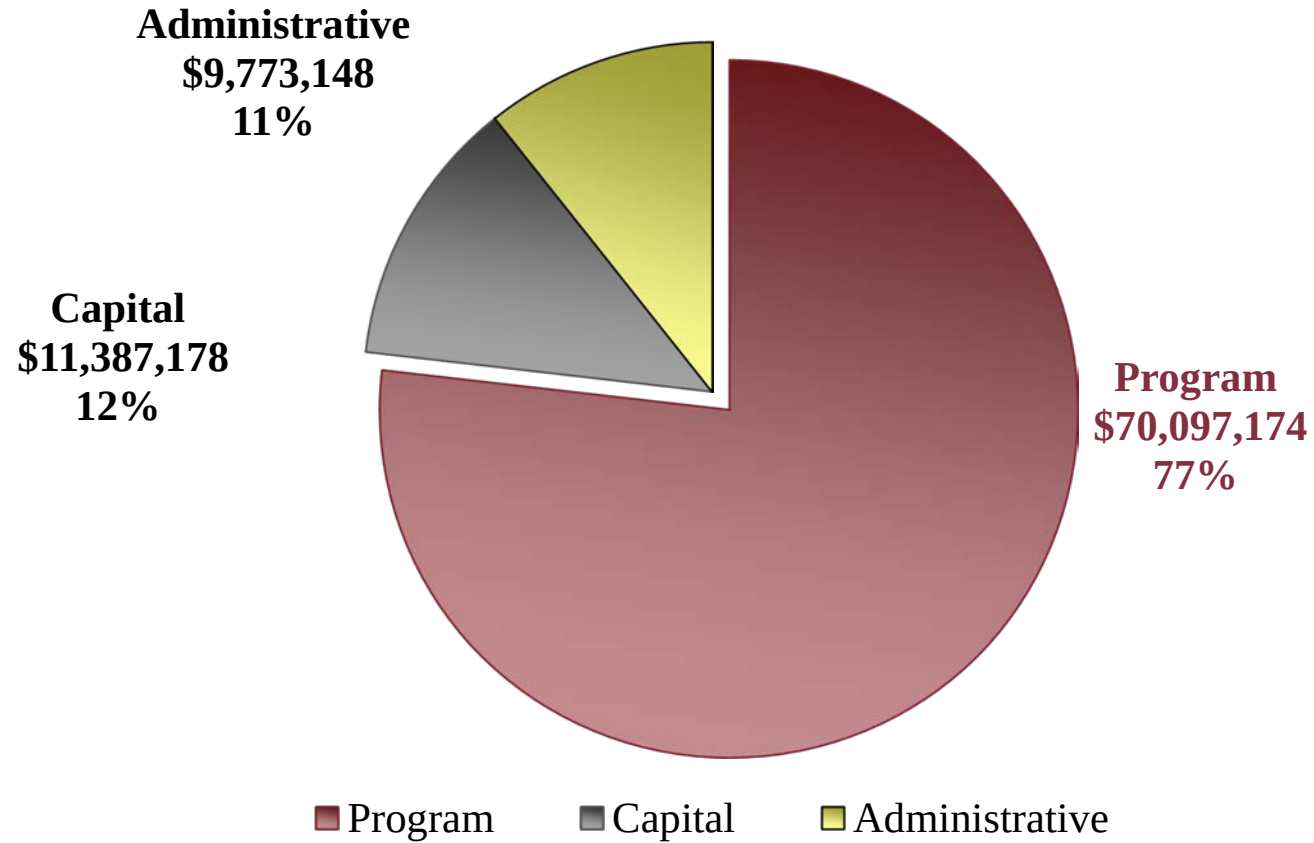


# Proposed 2018-2019 Budget





# Proposed 2018-2019 Three-Part Budget





# Estimated Tax Rate Analysis

|                                                      | Budget<br>2017-2018 | Proposed<br>2018-2019 | \$<br>Change | %<br>Change |
|------------------------------------------------------|---------------------|-----------------------|--------------|-------------|
| School District Budget                               | \$88,330,309        | \$91,257,500          | \$2,927,191  | 3.31%       |
| Use of Appropriated Fund Balance                     | 0.00                | \$171,345             | \$171,345    |             |
| Reserve for Retirement Contributions                 | \$25,000            | \$768,900             | \$743,900    |             |
| Debt Service Transfer                                | \$100,000           | \$100,000             | 0.00         |             |
| Payment in Lieu of Taxes (PILOT)                     | \$62,357            | \$64,228              | \$1,871      |             |
| Revenue from sources other than local property taxes | \$12,150,570        | \$12,413,050          | \$262,480    |             |
| Tax Levy                                             | \$75,992,382        | \$77,739,977          | \$1,747,595  | 2.30%       |
| Estimated Assessed Valuation of Property             | 475,165,184         | 476,290,443           | 1,125,259    |             |
| Tax Rate/\$1,000 Assessed Valuation                  | \$159.86            | \$163.22              | \$3.36       | 2.10%       |



# Elementary Instructional Program

## ■ Literacy

- **Reading:** Teachers and Administrators at both Primrose and SIS focus work to refresh and refine best practices in the initial teaching of reading in the primary grades and the development of foundational reading skills during the upper elementary grades.
- **Writing:** With strong units of study in writing in place, K-6 teachers engaged in the first collaborative scoring conference of student writing. Collaborative scoring promotes clear grade level expectations along with a closer examination of program/instructional strengths and areas of challenge.

## ■ Math

- Teachers focus on building instructional practices promoting the skills associated with the Standards for Mathematical Practice.
- Focus on fluency – incorporating development of real number sense rather than rote memorization.



# Elementary Instructional Program

## ■ **Science:**

- Science 21 (PNWBOCES locally developed curriculum) is currently implemented in all K-5 classrooms. Teachers are involved in training to implement new units of study aligned with the newly adopted New York State Science Learning Standards.

## ■ **Social Studies:**

- Elements of the Social Studies/English Language Arts Curriculum (online, PNWBOCES locally developed curriculum) are currently being implemented in all K-5 classrooms. This curriculum is aligned with the NYS K-12 Social Studies Framework with a focus on conceptual understandings, inquiry, collaboration and informed action and the purposeful integration of content and skills.

## ■ **Advanced Learning Program:**

- At both Primrose and SIS, the ALP provides opportunities for students to engage in challenging work within and outside of their classroom experiences.



# Secondary Instructional Program

## ■ **World Languages**

- Continue professional learning with language consultant as we begin a more focused approach to proficiency learning in the target language. Begin exploration of how we might begin study of a second language in earlier (than 7<sup>th</sup>) grades.

## ■ **International Baccalaureate (IB) – Diploma Program (DP)**

- First year of full implementation at SHS – with over 100 students enrolled in one or more IB course and 11 full Diploma candidates. From our study of other DP programs, this is an impressive start – especially while continuing to offer a full menu of AP courses.

## ■ **IB – Middle Years Program (MYP)**

- After conducting a Feasibility Study with 30 SMS faculty members and several parents, the MS has decided to move forward with the pursuit of authorization as an IB MYP school.



# Secondary Instructional Program

## ■ **Advanced Placement (AP) Courses:**

- Numbers of students accessing AP exams has steadily increased over the past five years with 2017 seeing 272 students sitting for 625 exams, and 231 of those students achieving a score of 3 or higher. New AP course offering for the 2018-2019 school year will be Computer Science – increasing to 20 the numbers of AP courses offered.

## ■ **Project Lead the Way:**

- Four courses currently offered – Foundation: Intro to Engineering Design; Principles of Engineering. Specialization: Civil Engineering and Architecture; Digital Electronics. All offer the opportunity to earn college credit from R.I.T. For the 2018-2019 school year, an additional PLTW course, Principles of Biomedical Science, will be offered.



# Instructional Programs – District Focus

- Develop a systemic K-12 curriculum to address the development of “**digital literacy**” using programs such as Common Sense Media and Learning.com.
- Build and implement a K-12 curriculum to help students develop their personal identity, an **understanding and appreciation of differences**, a sensitivity toward fairness and justice and a willingness to take responsible social action to make the world a better place.
- Build internal capacity to provide targeted, personalized and relevant **professional learning experiences** through ongoing training of district’s learning coaches and teacher technology leaders.
- Build **STEM** experiences and real-world application of learning through the development of Maker Space and coding experiences.



# Instructional Programs – District Focus

## **Social Emotional Learning**

- One counselor in each elementary school and a shared social worker provide consistent lessons and support teacher implementation of the Responsive Classroom program and experiences that build upon students' awareness of their role as local, national and global citizens. A concerted effort to personalize the school environment through programs and practices allows every student to feel connected.
- **Student Assistance Counselor** contact time at Somers High School will be increased from two to five days to provide education and support for students and families around the issues of drug/alcohol abuse.



# SHS – Coordinator of Student Life

“Students who are disengaged from school are at risk for poor academic achievement, skipping classes, sexual activity, substance abuse and ultimately dropping out of school.”<sup>1</sup>

- Essential functions:

- Lead the charge for increasing student engagement at SHS.
- Increase social/emotional connections at SHS for all students.
- Coordinate the variety of extracurricular activities at SHS.
- Provide an “early response” to students and families when student’s struggle with school connections.

<sup>1</sup>National Research Council and Institute on Medicine. (2004) *Engaging Schools*. Washington, D.C.: The National Academies Press.



# Student Engagement Continued

- “...the picture is clear; the effects of behavioral engagement on the education accomplishments are consistently statistically significant and moderate to strong – no matter what student populations are studied, control variables take into account or, for the most part, the composition of the measures.” p.114<sup>1</sup>
- “Research evidence supporting the recommendation to promote positive and caring relationships amongst students, parents, and staff is substantial and is strongly supported by randomized control trials. “ p.571<sup>2</sup>
- “Identification with school was (negatively) significantly related to both outcomes even when demographic and personality factors were controlled statistically.” p.209 (Outcomes being measured were aggression and vandalism.)<sup>3</sup>

<sup>1</sup> J.D. Finn, K. S. Zimmer, p. 114

<sup>2</sup> A.-J. Griffiths, Ph.D., E. Lilles, M.Ed., M.J. Furlong, Ph.D., J. Sidhwa, B.A., p. 571

<sup>3</sup> K.E. Voelkl, Ph.D., p. 209

# + Staffing Adjustments

| Item                      | Realigned and Reduced FTE                                                                                                                                                                                                                                                                                                                                                                  |  |  | Net         |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|-------------|
| K-8 Faculty               | <ul style="list-style-type: none"> <li>• PES +.4 FTE Advanced Learning Program</li> <li>• PES -.5 FTE Office Support</li> <li>• SIS -1.0 FTE Classroom reduction (student decline)</li> <li>• SIS -.5 FTE Office Support</li> <li>• SMS -.6 FTE 6<sup>th</sup> Grade (student decline)</li> <li>• SMS -.2 FTE Music (student decline)</li> <li>• SMS +.4 FTE IB MYP Coordinator</li> </ul> |  |  | -2.0        |
| SHS Faculty               | <ul style="list-style-type: none"> <li>• SHS -.6 FTE School Dean</li> <li>• SHS +1.0 FTE Coordinator of Student Life</li> <li>• SHS -.2 FTE Music</li> </ul>                                                                                                                                                                                                                               |  |  | +.2         |
| Special Education Faculty | <ul style="list-style-type: none"> <li>• SHS -.5 FTE Visually Impaired</li> </ul>                                                                                                                                                                                                                                                                                                          |  |  | -.5         |
| <b>TOTAL</b>              |                                                                                                                                                                                                                                                                                                                                                                                            |  |  | <b>-2.3</b> |



# Contingent Budget

- In the event voters reject the District's proposed budget twice, the Board must adopt a Contingent Budget.
- Contingent expenses are those necessary to provide minimum services to operate and maintain school buildings and the educational program, preserve the property of the District and ensure the health and safety of students and staff.
- Within the framework of Education Law, the Board determines which expenses constitute contingent expenses. The Board is empowered to levy a tax sufficient to defray the cost of those items specifically authorized by statute, and the cost of those items determined by the Board to constitute contingent expenses.
- The contingent budget shall not result in a tax levy greater than the tax levied for the prior school year.



# Contingent Budget

|              | Proposed     | Contingent Budget | Dollar Change |
|--------------|--------------|-------------------|---------------|
| Tax Levy     | \$77,739,977 | \$75,992,382      | - \$1,747,595 |
| Total Budget | \$91,257,500 | \$89,509,905      | - \$1,747,595 |

**To meet contingency statutory laws, a reduction of \$1,747,595 is needed to arrive at the contingency budget amount.**



# Safety/Security

- **The safety and well-being of our students is always our first priority in the Somers schools. The tragic shooting in Parkland, Florida prompted discussion about the safety procedures in place in our schools.**
- **Knowing that the potential exists for such tragedies, we train, we drill and we coordinate with law enforcement to deter or react to potential threats.**
- **Additionally, contained within the 2018-2019 budget are funds to increase the number of School Resource officers from 2 to 4, thus providing an SRO for each school building.**
- **This recommendation will add an additional \$266,886 to the proposed budget and would be funded from Fund Balance, with no impact on the tax rate.**



## Safety/Security – Upcoming

- **As part of the \$13.6M voter approved capital project, security vestibules will be constructed at PES and SMS. We expect to start and complete construction of these during the summer of 2019. As part of this project, additional security cameras will be installed.**
- **Additionally, a VOIP telephone system is included in the \$13.6M capital project. This would give the ability for each classroom to reach 911 and 911 to locate the exact classroom location of the call into 911 and allow for messaging to each classroom.**



## Other Possible Safety – Security Enhancements

- **Completion of a Security Assessment by an outside security expert.**
- **The Security Assessment may identify next steps to be implemented by the District.**
- **As the cost of these potential enhancements is unknown at this point in time, it may be that a Safety and Security Bond will be forth coming.**



# Upcoming BOE Meeting Dates and Budget Topics

|                     |                                                                                      |
|---------------------|--------------------------------------------------------------------------------------|
| <b>May 8, 2018</b>  | <b>Public Budget Hearing</b>                                                         |
| <b>May 15, 2018</b> | <b>Budget, Proposition Vote and Trustee Election<br/>@ SMS Gymnasium 7 am – 9 pm</b> |



# Board Member Questions?

