

Peekskill City School District: Educational Plan and Budget 2016-2017

Workshop #2
December 15, 2015

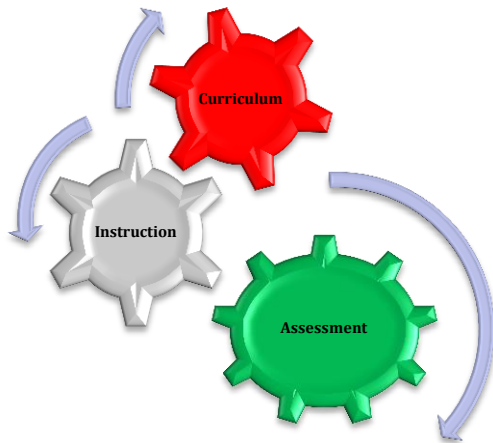


Dr. David Fine, Superintendent
Robin Zimmerman, Assistant Superintendent for Business

Peekskill City School District: A System Focused on Every Student; Every Day

Board/District Aspirational Goals

- **By 2020, 100% of all students will Achieve Grade Level Literacy by the end of Grade Three;**
- **High-School Graduation Rates will Increase to 100%;**
- **Actively Engage our Parent/Guardians/Community in the Education of All Students; and**
- **Create Safe, Disciplined, State of the Art Environments where Everyone Works to Help Students Achieve.**



Vision and Expectations

The Peekskill City School District strives to be a model City School district in the county, state and nation where high expectations and aspirations for student learning are rooted in excellence and accountability.

Among the schools in Westchester County, Peekskill is regarded as a proud and diverse school district of choice. People move to the Peekskill City School District because of the value and quality of an educational program that is rich in real world cultural diversity.

Community members, district staff, parents, guardians and students have great pride and respect for the Peekskill City Schools. They can articulate the impact that the total educational and extra-curricular program has on the entire community. Our schools are safe, secure, and provide productive learning environments for all students.

Our schools are focused on empowering students to be self-directed lifelong learners and critical thinkers. There is a culture of professional learning, collegiality, and mutual respect that values creativity.

Students are thinkers and their ideas are valued. Students see education as the key to their future. Students express their individuality and their diversity is embraced by all.

Our classrooms foster a love of learning. Students can explain how they are invested and engaged in their own learning. Our administrators, teachers and staff believe that student learning is the core mission of their work with a focus on the whole child. They possess a genuine sense of pride and ownership and bring forth their best every day.

We support each other and celebrate achievements and successes. Students come first and their parents are actively engaged in their education. Our goals and practice are infused in our daily conversations and work. Through shared leadership, all members of the school-community take individual and collective responsibility for the success of our students and of the entire school district.

Educational Plan and Budget Workshop #2: Agenda

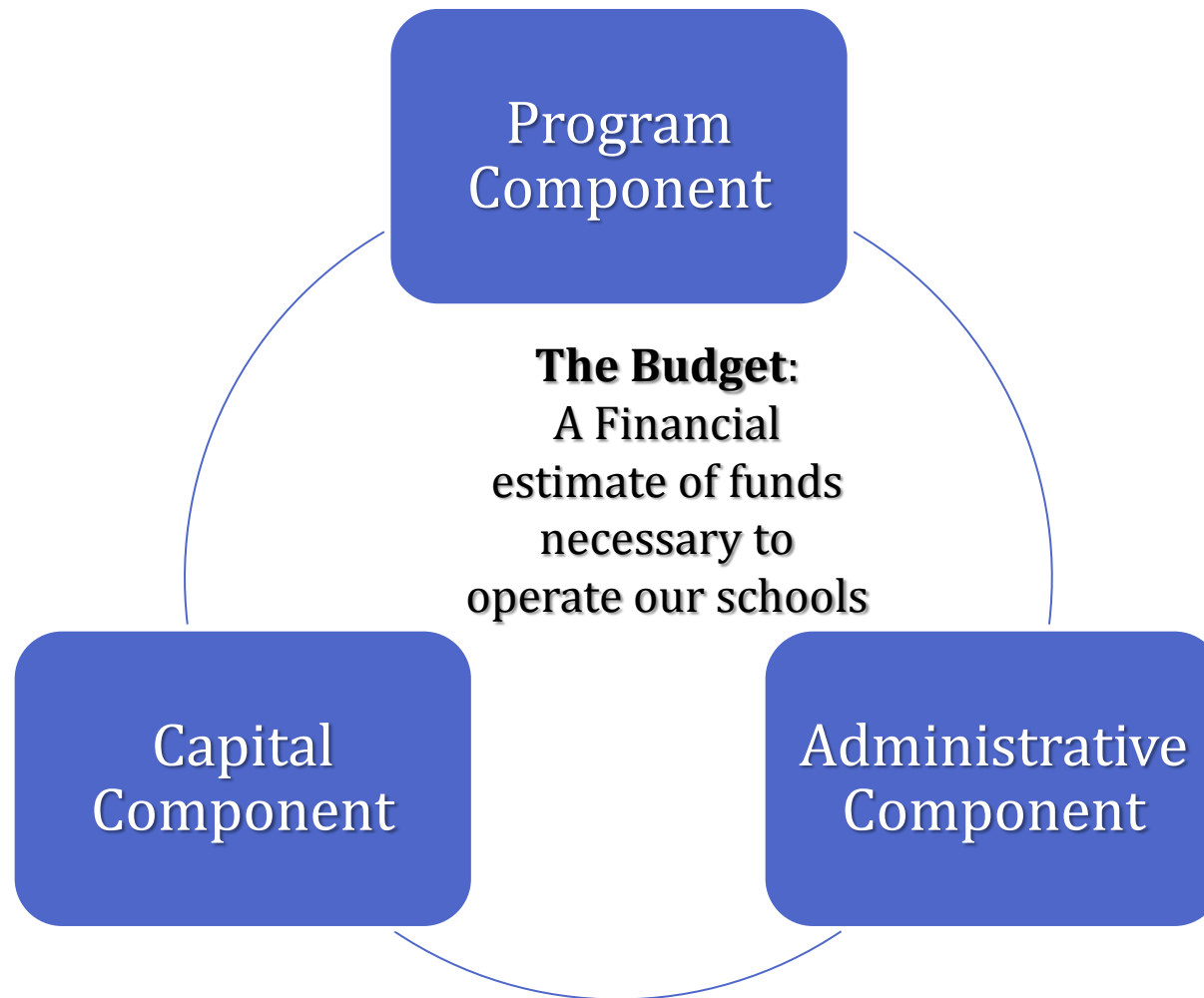
- **Review Budget Process, Influences, and Considerations**
- **Review Educational Planning Initiatives**
- **Review Fiscal Information**
 - Fiscal Profile
 - Budget Facts and Revenue Overview
 - State Aid - Gap Elimination Adjustment (GEA) and Foundation Aid
 - Property Tax Cap
- **Budget Calendar/Upcoming Workshops**

The School Budget

School Budgets are developed in accordance with Board of Education Policy and New York State Education Law.



The School District Budget



Sequence of the Budget Process

Budget Discussions – *Board of Education & Administration*



Budget Development - *Administration*



Budget Discussion - *Community*

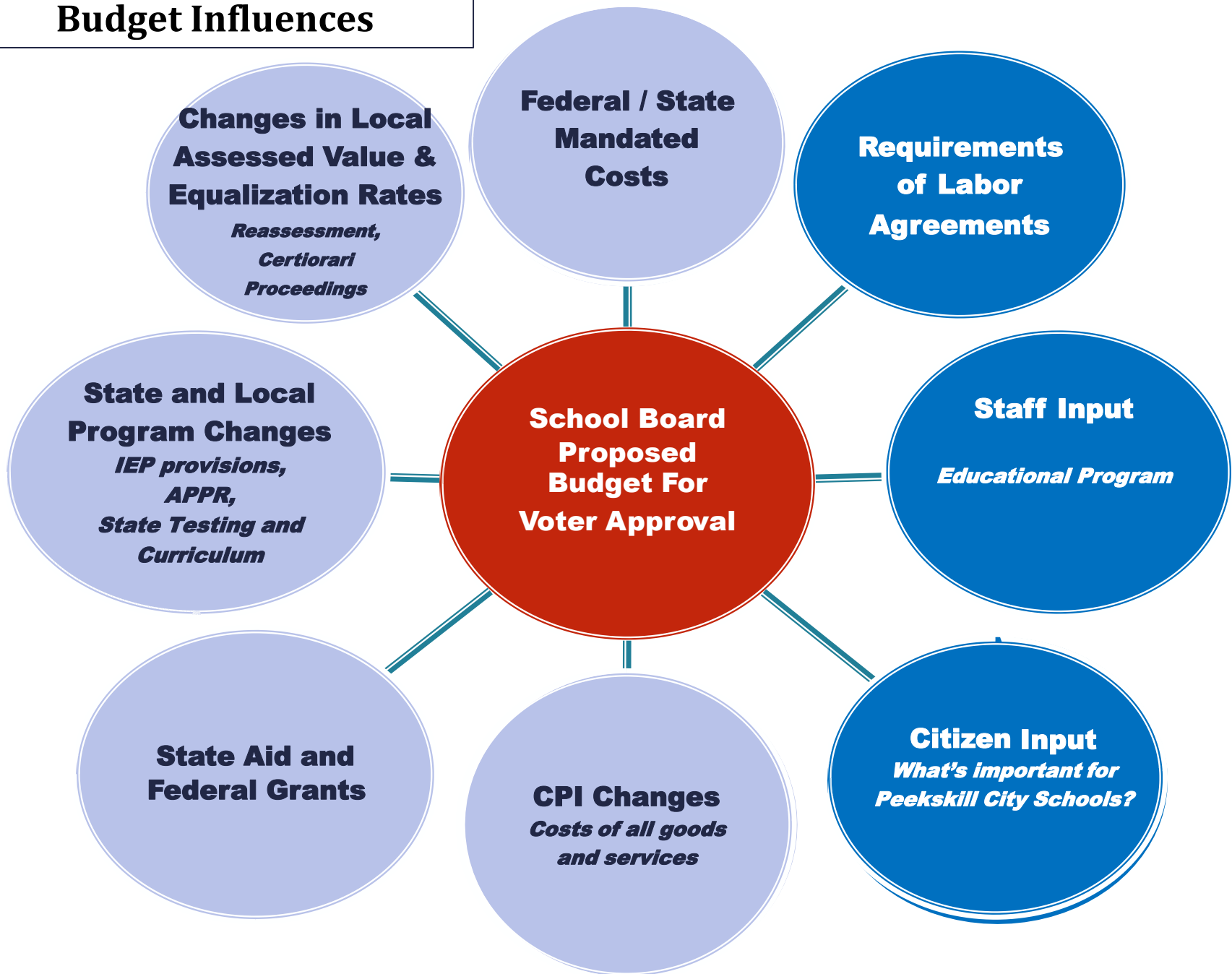


Budget Adoption



Budget Vote

Budget Influences



Budget Development Considerations

- Projected enrollment for the upcoming school year
- Projected staffing needs based on enrollment data, program changes and retirements
- Projected contractual obligations to district personnel
- Review of historical spending patterns
- Projected state aid and other non-tax revenues for the upcoming school year
- Projected amount of fund balance/reserves remaining at current year end
- Calculated property tax levy limit and implications

Educational Planning Initiatives – Program

INITIATIVE	NEED/ACTION	EST. EXPENSE
1. Newcomer Program - Secondary (MS)	1. Accommodate our ELL population and meet state regulations – 2FTE's	\$220,000
2. Spanish 6	2. Second-Tier of our DL program into the MS, meet ELL needs/requirements, and align rigor to program and HS credits – 1 FTE's	\$110,000
3.Examine Class Sizes/Sections, prek-12	3. Increased enrollment into the MS grade as well as lower grades.	TBD, enrollment analysis
4. Pre-K Expansion	4. Increase opportunities for students at the younger grades. Closing the academic gap and creating equity for all incoming kindergarteners. 3-4 FTE's	\$440,000
5. Literacy Support Prek – 12, Academic Intervention Services, etc.	5. Reading Support Math/ELA Labs/SPED/ELL 3-4 FTE's	\$440,000

Educational Planning Initiatives – Program

INITIATIVE	NEED/ACTION	EST. EXPENSE
6. Part Time Aide conversion to FT	6. Create a consistent staffing system within the elementary grade classrooms with fulltime aides 12 FTE's	\$90,000
7. Dual & Bilingual Classes	7. Aligns with ELL guidelines and accommodations. High-Level opportunities for our elementary youngsters, which align to secondary programming 2 FTE's	\$220,000
8. Guidance Case Load	8. Increased enrollment at the HS	\$130,000
9. Performing Arts/Strings	9. Expansion of performing arts programs. Inclusion of strings program extending into 4 th and 5 th grades. 1 FTE and Equipment needs	\$156,000
10. Transition Classes and Consistent Support	10. Additional Literacy Support (k-3) (below grade-level) 1-3 FTE; and 1-3 TA's	\$420,000

Educational Planning Initiatives – Administrative

INITIATIVE	NEED/ACTION	EST. EXPENSE
1. Assistant Principal – Elementary	1. Increased enrollment and need for both administrative and instructional support at Woodside 1FTE	\$150,000

Educational Planning Initiatives – Capital

INITIATIVE	NEED/ACTION	EST. EXPENSE
1. Operations & Facilities	1. Maintenance	\$500,000
2. Furniture such as Desks, Tables, and Chairs	2. Districtwide: Replacement/Increased Enrollment	\$ 40,000

Fiscal Profile			
		2014-15	2015-16
Budget Trends		\$ 79,860,305	\$ 83,655,784
		\$ 1,456,639	\$ 3,795,479
		1.86%	4.75%
Tax Levy		\$ 38,016,983	\$ 39,012,812
	% of Budget	47.60%	46.63%
	Inc in \$	\$ 585,697	\$ 995,829
	Inc in %	1.56%	2.62%
State Aid		\$ 33,465,697	\$ 36,354,972
	% of Budget	41.91%	43.46%
	Inc in \$	\$ 2,719,448	\$ 2,889,275
	Inc in %	8.84%	8.63%
Other Revenue		\$ 5,877,626	\$ 5,788,000
	% of Budget	7.36%	6.92%
	Inc in \$	\$ 1,708,744	\$ (89,626)
	Inc in %	40.99%	-1.52%
Fund Balance - Assigned		\$ 2,500,000	\$ 2,500,000
	% of Budget	3.13%	2.99%
Fund Balance - Unassigned = 4% allowed by law		\$ (1,566,244)	\$ 2,350,811
	% Budget	-1.96%	2.81%
Tax Cap		\$ 38,601,214	\$ 39,030,899
	Over/Under Cap	\$ (584,231)	\$ (18,087)
Assessed Value		\$ 57,852,913	\$ 56,663,016
Loss in		\$ 1,158,136	\$ (1,189,897)
	Loss in Value %	2.04%	-2.06%

Budget Facts – Planning for 2016-17

Area	Amount
2015-16 Budget	\$83,655,784
1% Budget Increase	\$ 836,557
2015-16 Tax Levy	\$39,012,812
1% Tax Levy	\$ 390,128

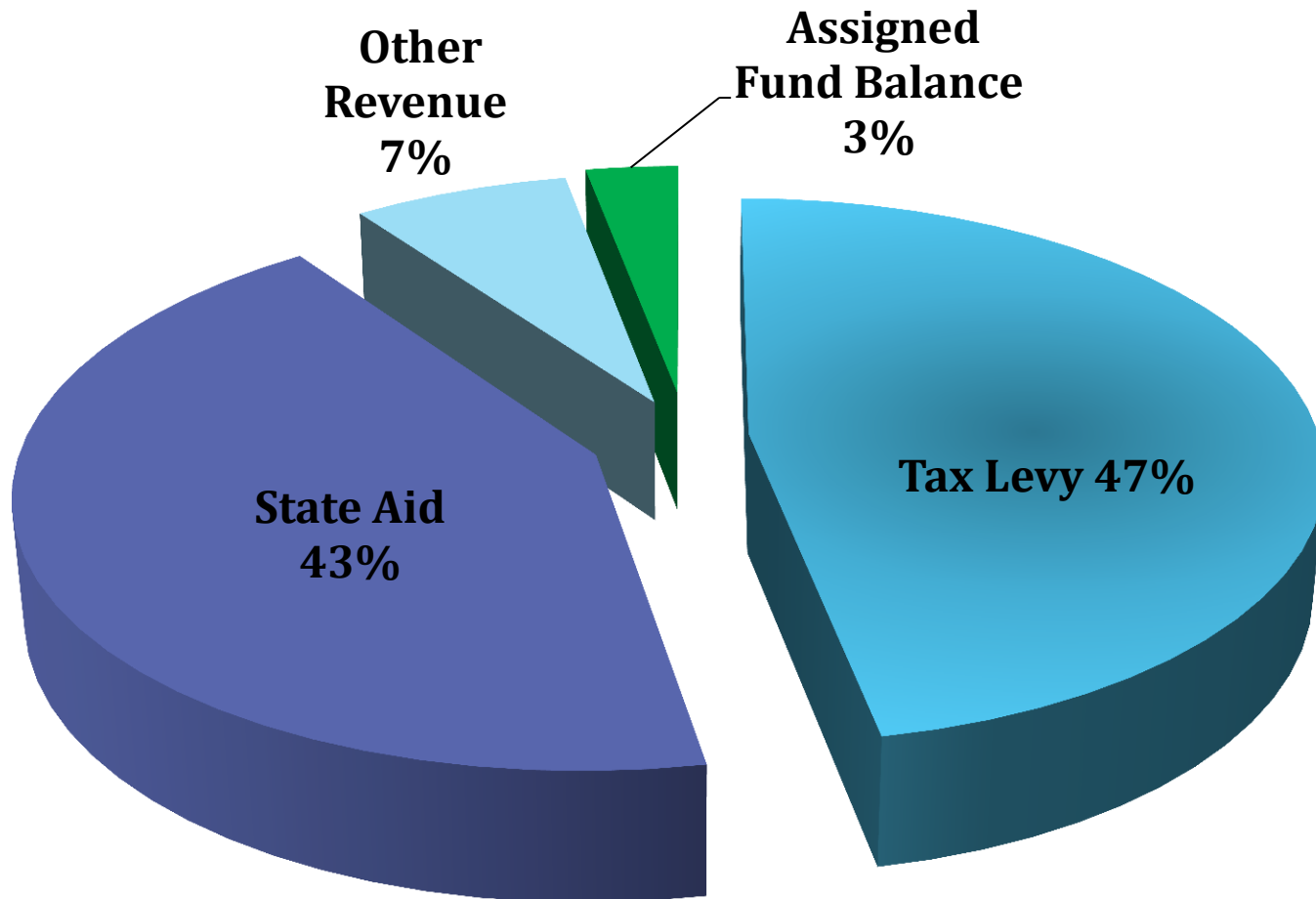
Employee Benefit Factors

- **Employer Pension Contribution Rates**

	2014-15	2015-16	2016-17
Teachers' Retirement System (TRS)	17.53%	13.26%	11.5% - 12.0%
Employees' Retirement System (ERS)	20.90%	20.10%	18.20%

- **Health Insurance Increase 2.5%**

Revenue Projection 2015-16



GAP Elimination Adjustment

6 YEAR GEA HISTORY

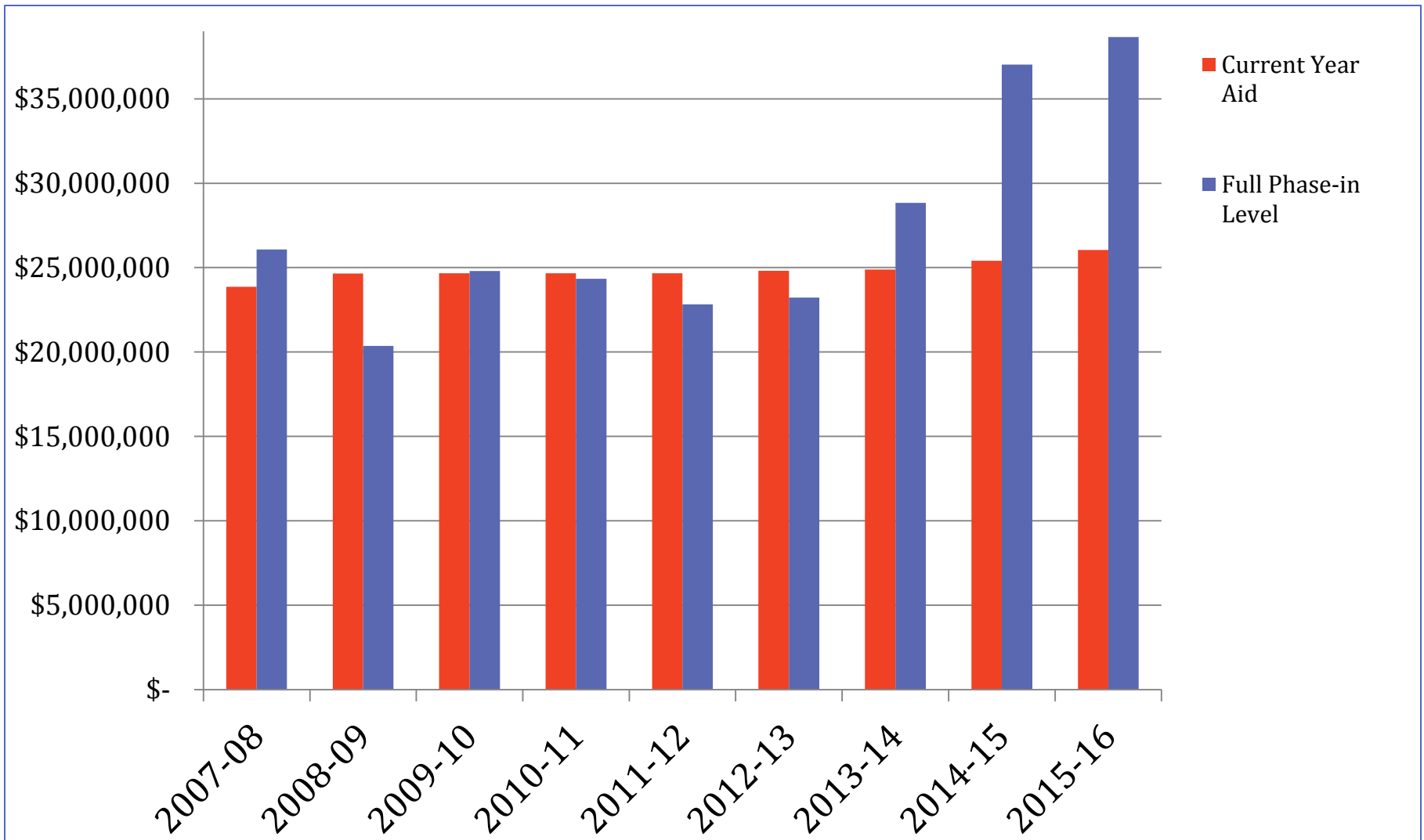
BEDS # 661500
School District PEEKSKILL

<i>School Year</i>	<i>GEA</i>	<i>GEA Restoration</i>	<i>Net GEA</i>
2010-11	(3,572,281)	1,212,864	(2,359,417)
2011-12	(4,897,636)	470,204	(4,427,432)
2012-13	(4,427,432)	349,941	(4,077,491)
2013-14	(4,077,491)	690,524	(3,386,967)
2014-15	(3,386,967)	1,324,418	(2,062,549)
2015-16	(2,062,549)	(2,021,298)	(41,251)
<i>Total 6 Year GEA Reduction:</i>			(16,355,107)

Foundation Aid

Enacted State Budget/School Year	Formula Base		Current Year Aid	Diff +/-	Full Phase-in Level	Diff +/-			
2007-08	\$ 23,167,570.00	(1)	\$ 23,862,597.00	\$ 695,027.00	\$ 26,075,100.00	\$ (2,212,503.00)			
2008-09	\$ 23,236,428.00	(1)	\$ 24,651,525.00	\$ 1,415,097.00	\$ 20,354,969.00	\$ 4,296,556.00			
2009-10	\$ 23,251,077.00	(1)	\$ 24,667,067.00	\$ 1,415,990.00	\$ 24,800,866.00	\$ (133,799.00)			
2010-11	\$ 23,251,077.00	(1)	\$ 24,667,067.00	\$ 1,415,990.00	\$ 24,338,023.00	\$ 329,044.00			
2011-12	\$ 24,667,067.00	(2)	\$ 24,667,067.00	\$ -	\$ 22,826,706.00	\$ 1,840,361.00			
2012-13	\$ 24,667,067.00	(3)	\$ 24,815,069.00	\$ 148,002.00	\$ 23,226,676.00	\$ 1,588,393.00			
2013-14	\$ 24,815,069.00	(4)	\$ 24,889,514.00	\$ 74,445.00	\$ 28,832,088.00	\$ (3,942,574.00)			
2014-15	\$ 24,889,514.00	(5)	\$ 25,413,136.00	\$ 523,622.00	\$ 37,038,522.00	\$ (11,625,386.00)			
2015-16	\$ 25,416,214.00	(6)	\$ 26,045,299.00	\$ 629,085.00	\$ 38,657,341.00	\$ (12,612,042.00)			
Total	\$ 217,361,083.00		\$ 223,678,341.00	\$ 6,317,258.00	\$ 246,150,291.00	\$ (22,471,950.00)			
Formula Base means the starting point for the multi year formula calculation.									
(1) 2006-07 School Year Foundation Base;(2) 2010-11 School Year Foundation Base; (3) 2011-12 School Year Foundation Base (4) 2012-13 School Year Found									
"Current Year Aid" means the level of Foundation aid for the given Enacted Budget/School Year.									
"Full Phase-in Level means the total aid projected in the final year of the formula under current law as of the year of the enactment.									

Foundation Aid History



Property Tax Levy Impact

What will be the impact of the Property Tax Levy Cap on the 2016-17 budget?

1. Background:

- a. The Property Tax Levy Cap was established under Chapter 97 of the Laws of 2011. It establishes a tax levy limit on all public municipalities and school districts (except the big five cities).

General Regulations:

- a. School district may not adopt a budget that results in a tax levy that exceed the prior year's tax levy by more than 2% or the rate of inflation, whichever is less.
- The rate of inflation is the consumer price index. ***Consumer Price Index – used as a basis for determining tax cap levy limit. Projected to be at or near 0%. Other factors (tax base growth factor & capital exclusions) could increase Peekskill's limit slightly.***
- A zero growth CPI means there is no provision of the tax levy to increase
 - a. Schools can override the property tax cap which requires a super majority, 60% voter approval to pass.

*****Implications to Piercing the Property Tax Relief Credit! !***

Property Tax Levy Impact – cont'd

3. What if the Budget is defeated?
 - a. The Board of Education can adopt a contingency budget with a tax levy increase less than or equal to that of the prior year, which means that there must be a 0% tax levy increase.
 - b. The Board can prepare a second vote, however, if the voters do not approve the budget, the Board must adopt a budget with a 0% tax levy and contingency restrictions would apply, such as the administrative cap and the removal of non-contingent expenses.
4. What additional factors are calculated in the Property Tax Levy Cap?
 1. The levy can exceed 2% based on allowable exclusions:
 - a. Pension contribution due to the increased contribution rate over 2 percentage points
 - b. Local portion of capital expenses
 - c. Adjustment on tax base growth
 - d. Payment in lieu of taxes (PILOTS)
 - e. Court Orders/Judgments- arising out of tort actions for any amount that exceeds 5% of total tax levied in prior year
 2. How will the Property Tax Levy Cap be enforced?
 - a. School districts must report data to OSC, SED, and Tax & Finance by March 1, 2014
 - b. The Office of the State Comptroller will calculate tax Levy limit

Upcoming Educational Planning and Budget Workshops

- **January 19th: Budget “A” proposal; Summary of revenues/expenditures, *Workshop #3***
- **February 23rd: Operations/Maintenance, *Workshop #4***
- **March 15th: CIA/SPED, *Workshop #5 (tentative adoption)***
- **April 19th: Tax Card/BOCES/Budget Adoption, *Workshop #6***
- **May 3rd: Public Hearing on Budget**
- **May 17th: Budget Vote**

Thank You Peekskill City School District: *A System Focused on Every Student; Every Day*

