



Preliminary
2021-22
Budget Preparations
March 9, 2021

Welcome & Budget Overview

Dr. Lisa Brady - Superintendent

Ron Clamser, Jr. - Assistant Supt. for Finance, Facilities & Operations

Department Presenters

Springhurst Elementary - Julia Drake, Principal

Middle School - Patrick Mussolini, Principal

High School - Dr. John Falino, Principal

Special Education - Jean Gismervik, Director

Athletics & Nursing Services - Andrew Klaich, Director

Technology - Terance Huyter, Director

Operations & Maintenance - Dave Robertin, Director

Curriculum & Prof Dev - Doug Berry, Assistant Supt. for Curriculum

Budget Challenges and Unknowns

- Federal and State Funding Levels
 - Uncertainty of federal stimulus
 - State budget deficit and anticipated cuts to state aid
- Enrollment Projections
 - Working with demographer
 - Potential for larger class sizes
- Impact of COVID-19
 - Requirements to support school reopening
 - Student surveillance testing
 - Ongoing programs to respond to student needs
- Impact of Pending Litigation
- Open DFUT Contract

Key Financial Considerations

- Reflects contractual increases for staff
- Reflects the rising costs of employee health insurance and state pension contributions
- Estimates a decrease in State Aid
- Projects an increase in student enrollments

2021-22 Budget Highlights

- Stays below the Tax Cap
- Adds 1 general education teacher at Springhurst to accommodate increased enrollment
- Adds 1 K-12 contingency teaching position
- Adds 2 special education teaching positions
- Adds 2 permanent substitute teaching positions at Springhurst and 1 at the Middle School (*offset by reducing per diem substitute teacher budget*)
- Adds 1 Bilingual speaking clerk to centralize student registration (*fills current vacancy in the business office*)
- Expands current special education coordinator position to an Assistant Director of Special Education
- Adds a K-12 Diversity & Equity Teacher Leader stipend

How do you build a school budget?

Property Taxes

State Aid

Sales Tax

Tuitions

Health Services

Interest

Other



Salaries

Benefits

Operations/Maint

Special Education

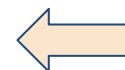
Debt Service

Transportation

BOCES

Step 1: Calculate the Maximum Allowable Tax Levy

Preliminary Tax Cap Calculation		
		<i>as of March 9, 2021</i>
Prior Year Tax Levy		\$39,804,331
x	Tax Base Growth Factor	x 1.0097
		\$40,190,433
-	Allowable Exclusions for Previous Year	- \$1,290,705
		\$38,899,728
x	Lessor of CPI (1.23%) or 2%	+ \$478,467
Tax Levy Limit		\$39,378,195
+	Allowable Exclusions for Current Year	+ \$1,565,702
Maximum Allowable Tax Levy (2.86% Increase)		\$40,943,897

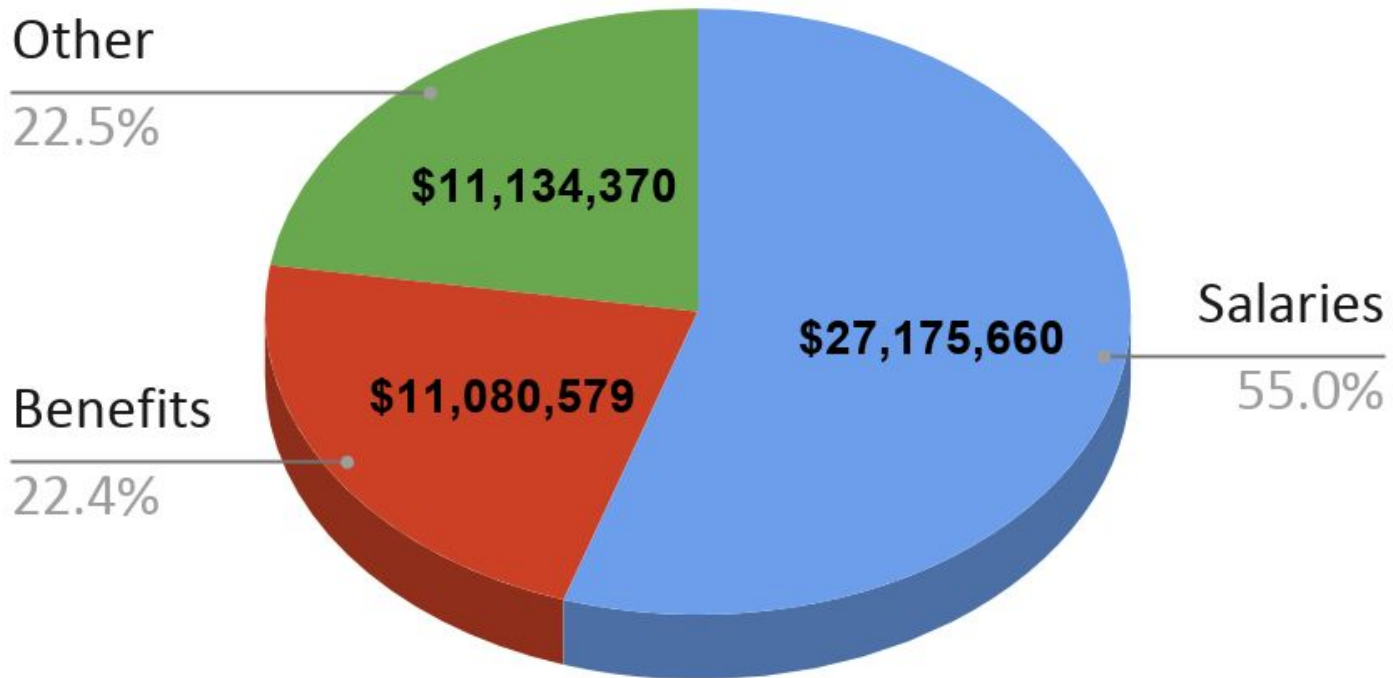


Step 2: Project the Revenues

Revenue Source	2020-21 <i>Adopted</i>	2021-22 <i>as of 2/9/21</i>	2021-22 <i>as of 3/9/21</i>	Variance <i>from 20-21</i>	
				\$	%
Property Taxes	39,804,331	40,591,523	40,943,897	1,139,566	2.86%
State Aid	5,279,394	5,156,432	5,156,432	-122,962	-2.33%
Tuitions	605,000	605,000	697,000	92,000	15.21%
Sales Taxes	480,000	480,000	789,000	309,000	64.38%
Health Services	535,000	535,000	550,000	15,000	2.80%
Interest	50,000	20,000	20,000	-30,000	-60.00%
Other	312,000	302,000	296,000	-16,000	-5.13%
Total	47,065,725	47,689,955	48,452,329	1,386,604	2.95%

Step 3: Project the Expenditures

Total = \$49,390,609



Salary and Benefits Represent 77.4% of the Budget

Summary of Expenditures

Expense Category	2020-21 Adopted	2021-22 as of 2/9/21	2021-22 as of 3/9/21	Variance <i>from 20-21</i>	
				\$	%
Salaries	26,018,419	27,600,112	27,175,660	1,157,241	4.45%
Benefits	10,456,953	11,229,903	11,080,579	623,626	5.96%
Debt Service	2,531,495	2,199,121	2,551,495	20,000	0.79%
BOCES Services	1,999,828	2,121,493	2,106,443	106,615	5.33%
Operations,Maint & Tech	1,924,550	2,249,950	2,128,450	203,900	10.59%
Transportation	1,417,200	1,527,700	1,515,700	98,500	6.95%
Special Education (non BOCES)	1,099,325	1,153,150	1,151,150	51,825	4.71%
Central Administration	736,835	760,760	760,760	23,925	3.25%
Other	881,120	952,972	920,372	39,252	4.45%
Total	47,065,725	49,795,161	49,390,609	2,324,884	4.94%
<i>Maximum Allowable</i> Budget based on Preliminary Revenue Projections		47,689,955	48,452,329		
Budget Gap to Close		-2,105,206	-938,280		

Salaries & Benefits

	2020-21 Adopted	2021-22 Preliminary	Variance	
			\$	%
Salaries	26,018,419	27,175,660	1,157,241	4.45%
Pension	2,610,000	2,785,765	175,765	6.73%
Social Security (FICA)	1,988,000	2,067,006	79,006	3.97%
Workers' Compensation	161,743	153,369	-8,374	-5.18%
Unemployment Insurance	30,000	30,000	0	0.00%
Health Insurance	5,288,980	5,654,308	365,328	6.91%
Welfare Fund	349,180	358,581	9,401	2.69%
Other Benefits	29,050	31,550	2,500	8.61%
Total	36,475,372	38,256,239	1,780,867	4.88%

Debt Service & Interfund Transfers

	2020-21 Adopted	2021-22 Preliminary	Variance	
			\$	%
Bond Principal (<i>long-term borrowing</i>)	1,890,000	945,000	-945,000	-50.00%
Bond Interest (<i>long-term borrowing</i>)	294,125	260,950	-33,175	-11.28%
BAN Principal (<i>short-term borrowing</i>)	0	807,767	807,767	
BAN Interest (<i>short-term borrowing</i>)	0	170,409	170,409	
Energy Performance Contract (<i>principal</i>)	201,961	207,099	5,138	2.54%
Energy Performance Contract (<i>interest</i>)	10,409	5,270	-5,139	-49.37%
Transfer to Special Aid Fund	35,000	55,000	20,000	57.14%
Transfer to Capital Fund	100,000	100,000	0	0.00%
Total	2,531,495	2,551,495	20,000	0.79%

BOCES

	2020-21 Adopted	2021-22 Preliminary	Variance	
			\$	%
Business & Personnel	112,068	131,608	19,540	17.44%
Operations, Maint & Security	161,465	167,465	6,000	3.72%
Central Data Processing	233,917	245,343	11,426	4.88%
BOCES Admin & Capital Charges	234,567	254,965	20,398	8.70%
Curriculum & Prof Development	144,043	146,508	2,465	1.71%
Tuitions (Special Ed & CTE)	520,163	522,600	2,437	0.47%
Library & Educational TV	18,585	18,759	174	0.94%
Technology	448,337	501,927	53,590	11.95%
Athletics	75,650	76,000	350	0.46%
Misc.	51,033	41,268	-9,765	-19.13%
Total	1,999,828	2,106,443	106,615	5.33%

Operations & Support

(Non-Personnel, Non-BOCES)

	2020-21 Adopted	2021-22 Preliminary	Variance	
			\$	%
Custodial Services	540,175	555,575	15,400	2.85%
Maintenance	461,350	527,350	66,000	14.31%
Security	135,000	212,500	77,500	57.41%
Utilities	662,025	687,025	25,000	3.78%
Technology	126,000	146,000	20,000	15.87%
Transportation	1,417,200	1,515,700	98,500	6.95%
Total	3,341,750	3,644,150	302,400	9.05%

Special Education

(Non-Personnel, Non-BOCES)

	2020-21 Adopted	2021-22 Preliminary	Variance	
			\$	%
Tuitions	907,500	907,500	0	0.00%
Purchased Services	19,850	20,650	800	4.03%
Related Services	150,500	199,500	49,000	32.56%
Equip & Supplies	21,475	23,500	2,025	9.43%
Total	1,099,325	1,151,150	51,825	4.71%

Central Administration

(Non-Personnel, Non-BOCES)

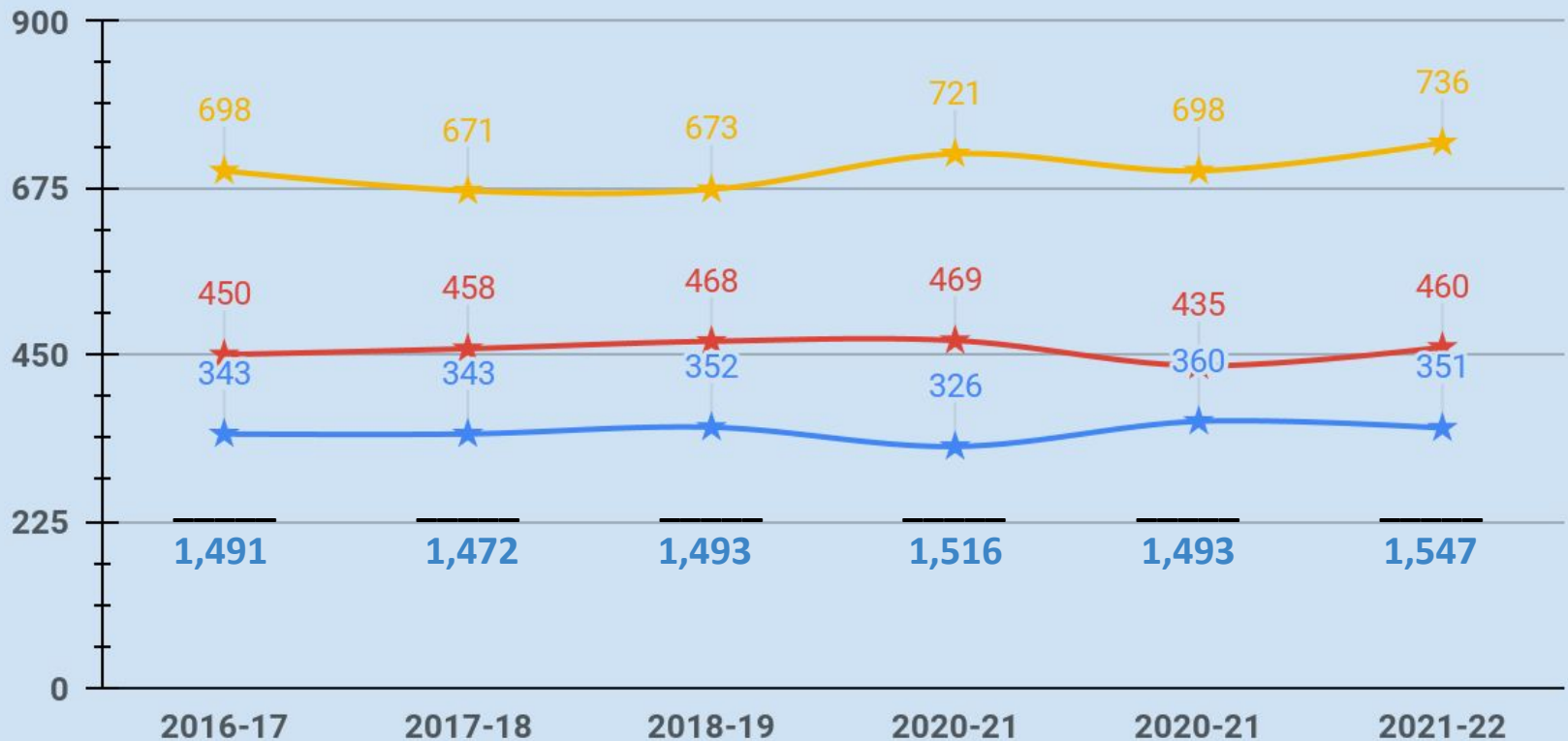
	2020-21 Adopted	2021-22 Preliminary	Variance	
			\$	%
Board of Ed & District Clerk	50,825	51,550	725	1.43%
Chief School Administration	21,020	24,895	3,875	18.43%
Business Admin & Personnel	128,400	97,920	-30,480	-23.74%
Legal	66,000	100,000	34,000	51.52%
Public Information & Printing	22,140	24,245	2,105	9.51%
General Insurance	184,400	195,100	10,700	5.80%
Assessment on School Property	230,000	230,000	0	0.00%
Curriculum & Prof Development	34,050	37,050	3,000	8.81%
Total	736,835	760,760	23,925	3.25%

Step 4: Project the District Enrollments

as of BEDS Day each year

Enrollment Trends

★ Middle School ★ High School ★ Springhurst



Building Allocations

(Non-Personnel)

SH/MS = \$200 per student HS = \$230 per student	Springhurst		Middle School		High School	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
Equip & Supplies	45,792	51,907	27,450	28,850	52,530	59,800
Purchased Services	13,530	14,775	7,000	7,000	17,300	18,300
Cultural Arts	10,038	10,038	5,050	5,050	5,000	3,000
Textbooks	70,480	70,480	28,330	29,300	25,295	24,700
IB Program	N/A	N/A	N/A	N/A	154,500	154,500
Library	7,360	7,360	7,140	7,020	8,900	9,200
Guidance	1,000	1,000	2,000	2,000	2,000	2,000
Total	148,200	155,560	76,970	79,220	265,525	271,500



Springhurst Elementary

Julia Drake,
Principal

Springhurst Elementary

Budget Priorities

- Maintain current programs and accommodates growing enrollments
- Expand use of Science 21 (*adding 4th grade*)
- K-5 Math Pilot
- Ongoing professional development
- Support student social & emotional wellness
- Sustain Literacy & Math Academies
- Continue Enrichment Clusters

Springhurst Enrollment

as of BEDS Day each year

Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 <i>(projected)</i>
K	111	94	121	141	103	130
1 st	115	109	96	115	144	113
2 nd	117	114	110	98	112	150
3 rd	111	119	118	118	100	114
4 th	138	103	121	127	120	107
5 th	106	132	107	122	119	122
Total	698	671	673	721	698	736

Average Class Size

	2020-21 <i>(as of BEDS day)</i>			2021-22 <i>(projected)</i>		
Grade	Enrollment	Sections	Average Class Size	Enrollment	Sections	Average Class Size
K	103	7	15	130	7	19
1 st	144	7	20	113	6	19
2 nd	112	5*	22*	150	7	21
3 rd	100	5	20	114	5	23
4 th	120	5	24	107	5	21
5 th	119	6	20	122	6	20
Total	698	35		736	36	

* During 2020-21 an additional part-time remote section was added to 2nd grade

Enrichment & Cultural Arts

(District/DF Foundation/PTSA)

Enrichment & Cultural Arts Programs

“Listen, Learn, Imagine”

Bronx Zoo Animal Adaptation

“Science Fun for Everyone”

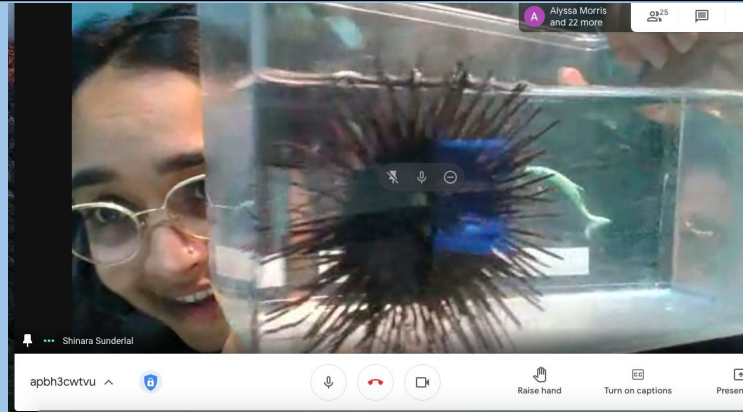
Bow Helpers (Orchestra)

Colonial America (“Music of the 13 Colonies”)

Ready to Roll Dash Robots

Kindergarten Playground

Nature-Based Teacher Certification



Extra-Curricular Activities

Budget for 2021-22 = \$60,320	
Destination Imagination	Digital Media Club
Ecology Club	Enrichment Clusters
Harmonaires <ul style="list-style-type: none"> • 4th & 5th Grades 	Math Olympiad <ul style="list-style-type: none"> • 4th & 5th Grades
Math Academy <ul style="list-style-type: none"> • 1st - 5th Grades 	Reading Academy <ul style="list-style-type: none"> • 1st, 2nd, & 3rd Grades
Student Accounts	Student Government
Springhurst Times	Outdoor Classroom/Compost Kids
Proposing New Club: Social Justice Club	



Middle School

Patrick Mussolini,
Principal

Middle School Budget Priorities

- Maintain programs
- Commitment to smaller class sizes
- Math pilot
- Continue IB Middle Years Program
- Ongoing professional development
- Support student social & emotional wellness

Middle School Enrollment

as of BEDS Day each year

Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 <i>(projected)</i>
6 th	123	99	126	108	122	119
7 th	117	128	97	128	110	122
8 th	103	116	129	90	128	110
Total	343	343	352	326	360	351

Average Class Size

2021-22 *(projected)*

	6 th Grade	7 th Grade	8 th Grade
Language & Literature	19	20	15
Individuals & Societies	19	20	18
Math	19	20	20
Science	19	20	20
World Language	18	18	18

Co-Curricular Activities

Budget for 2021-22 = \$54,873	
Anime Club	American Sign Language
Girls Who Code Club	Chorus
Destination Imagination (2)	Drama Club
Gaming Club	Honor Society <ul style="list-style-type: none"> • French, Italian, & Spanish
Math Olympiad (6 th , 7 th , & 8 th Grades)	National Jr. Honor Society
Newspaper	No Place for Hate (6 th , 7 th , & 8 th Grades)
Orchestra/Jazz Band	Peer Tutoring
Musical (Director, Music, Design)	Student Government/Accounts
Yearbook	Washington DC Trip



High School

Dr. John Falino,
Principal

High School Budget Priorities

- Continue support of IB: MYP and DP
- Academic programs to support all students
 - Science Research
 - Sophomore Research
 - Approaches to Learning (“advisory”)
 - Arts (Visual, Film, Music)
 - Advanced Science Skills
 - Electives
 - Life Skills
- Ongoing professional development

High School Enrollment

as of BEDS Day each year

Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 <i>(projected)</i>
9 th	105	104	117	131	88	128
10 th	129	112	107	116	125	88
11 th	113	129	114	105	119	125
12 th	103	113	130	117	103	119
Total	450	458	468	469	435	460

Average Class Size

2021-22 *(projected)*

	Average # of Students per Class
Arts	20
English	21
Health	20
Introduction to Research	17
Math	20
Physical Education	28
Science	21
Social Studies	20
World Languages	18

Co-Curricular Activities

Budget for 2021-22 = \$81,047

Anime Club	Book Club
History Bowl	Creative Writing Club
Debate Club	Destination Imagination (2)
Drama/Musical/Octet/Music Appreciation	National Honor Society & World Languages Honor Societies
Fundraising Club	Gender Equality & GSA
Grade Advisors (4)	Habitat for Humanity
International Club	Math League
Model UN	Mindfulness & Meditation Club
Racial & Social Justice Club	Orpheus Literary Magazine
Peer Tutoring	Television, Media, & Photography Clubs
Sign Language Club	Legislative & Activities Branches
Ecology Club	Women's Empowerment
Yearbook	Youth 2 Youth
Hands-In DFHS	Investments Club



Special Education and Student Support Services

Jean Gismervik,
Director Special Education

Special Education Budget Priorities

- Student Needs
- Legal Mandates
- Best Practices

Special Education Enrollments

	June 2018	June 2019	June 2020	<i>as of</i> Feb 2021
Springhurst	78	81	87	74
Middle School	58	61	55	50
High School	47	53	65	74
Total In District	183	195	207	198
Springhurst	2	2	2	0
Middle School	1	1	1	3
High School	9	9	10	7
Total Out of District	12	12	13	10
% of District Enrollment	13.2%	13.8%	14.5%	13.9%



Athletics and Health Services

Andrew Klaich,
Director of Health, Athletics and
Physical Education

Athletics & Health Budget Priorities

- Continue to enhance the interscholastic experiences for students
- Continue to upgrade our fitness center
- Provide professional development
- Continue to support student social & emotional wellness
- Maintain security for after school events

Athletics & Nursing

(Non-Personnel, Non-BOCES)

	2020-21 Adopted	2021-22 Preliminary	Variance	
			\$	%
Equip/Supplies	41,000	41,000	0	0.00%
Equip Repairs	10,000	10,000	0	0.00%
Purchased Services	62,800	65,000	2,200	3.50%
Total Athletics	113,800	116,000	2,200	1.93%
Equip/Supplies	8,000	8,000	0	0.00%
Purchased Services	34,600	44,700	10,100	29.19%
Health Service Contracts	57,000	63,400	6,400	11.23%
Total Nursing	99,600	116,100	16,500	16.57%

Varsity & Jr. Varsity Sports

Varsity (<i>Coaching Stipends = \$177,903</i>)	Head Coach	Assistant Coach	# of Boys	# of Girls
Baseball	1	1	21	---
Basketball	1	1	16	11
Cheerleading (<i>Fall & Winter</i>)	1	<i>winter was cancelled</i>	---	5*
Cross Country	1	1	25	
Football	1	2	25	---
Golf	1	---	6	
Lacrosse (<i>includes JV</i>)	1	1	22*	26*
Soccer	1	1	22	22
Softball	1	1	---	14*
Tennis	1	---	9*	19
Track & Field (<i>Spring</i>)	1	1	37*	
Track & Field (<i>Winter</i>)	1	2	35	
Volleyball	1	---	---	15
Jr. Varsity (<i>Coaching Stipends = \$35,583</i>)				
Baseball	1	---	23*	---
Basketball	1	---	12	15
Soccer	1	---	14	<i>cancelled</i>
Softball	1	---	---	<i>cancelled</i>
Volleyball	1	---	---	14

Modified & Merger Sports

Modified <i>(Coaching Stipends = \$91,490)</i>	Head Coach	Assistant Coach	# of Boys	# of Girls
Baseball	1	---	23*	---
Basketball <i>(2 teams each)</i>	2	---	49*	28*
Football	1	1	16*	---
Lacrosse	1	---	15*	15*
Soccer	1	---	22*	16*
Softball	1	---	---	10*
Track & Field <i>(Spring)</i>	1	---	45*	
Volleyball	2	---		26*
Merger Sports				
Skiing	Merged w/ Ardsley UFSD		3	
Swimming	Merged w/ Ardsley UFSD		2	2
Wrestling	Merged w/ Ardsley UFSD		0	
Hockey	Merged w/ Rivertowns Legends		2	---

****Due to COVID, modified sports either didn't run or haven't run yet***



Operations & Support

Terance Huyter, Director of Technology

Dave Robertin, Director of Facilities

Technology Priorities

- Chromebook replacements
- Staff MacBook replacements
- Upgrades to district security cameras and intrusion alarm system
- Classroom technology
- Upgrades to technology infrastructure & servers
- Expand/enhance district wifi

Facilities Priorities

- Maintaining COVID protocols for the safe reopening of school
 - Cleaning protocols
 - Desk barriers
 - Masks, sanitizer, PPE, etc
- Expand kindergarten playground (*partially funded by Dobbs Ferry Schools Foundation*)
- Remodel 5th grade bathrooms
- Refinishing the floors of all 3 gymnasiums
- Supporting the implementation of the Capital Project construction



Curriculum & Professional Development

Douglas J. Berry,
Assistant Supt. for Curriculum and
Instruction

Curriculum, Instruction & Professional Development Highlights

- Diversity & Equity Initiatives
- Changing NYS Standards
- K-8 Math Pilot - Illustrative Math
- Science 21
- International Baccalaureate (DP/MYP)
- Ongoing Curricular Revision
- Grading Practices/Reporting
- Innovation in Instruction - Inquiry/Student Choice/Engagement
- Effective and Balanced Technology Use
- Student Social and Emotional Health

Summary of 2021-22 Preliminary Expenditures

Category	Nature of Expenditure	2021-22 Proposed	% of Budget
Salaries	Salary Expenditures for all Employees	27,175,241	55%
Employee Benefits	Health Insurance, Pension, Unemployment, Workers Comp & FICA	11,080,579	23%
Purchased Services	Utilities, Professional Fees, Repairs & Maintenance, Student Support Services	3,325,889	7%
Debt Service & Interfund Transfers	Principal & Interest on Bonds, Transfers to Other Funds	2,551,495	5%
BOCES Services	Career & Teach Ed, Special Education Tuitions, Staff Development, Technology	2,106,443	4%
Transportation	In-District and Out-of-District Student Transportation	1,515,700	3%
Non-BOCES Tuitions	Out-of-District Placements for Special Education Students	907,500	2%
Supplies & Equipment	Teaching Supplies, Office Supplies, Testing Materials, Textbooks, Cleaning & Maint Supplies, Furniture & Equipment	727,762	1%
Total Proposed 2021-22 Budget		49,390,609	100%

Preliminary Tax Rate Calculation

as of March 9, 2021

Preliminary Tax Levy <i>(based on tax cap calculation)</i>	\$40,943,897
Divided by: Estimated Taxable Assessments <i>Source: Town Assessor as of 9/15/20</i>	\$1,809,294,264
Multiplied by 1,000	
Equals: Projected Tax Rate per \$1,000 Assessment	\$22.62
(Tax Levy / Taxable Assessments x 1,000 = Tax Rate per 1,000)	
A single family home with an average assessed value of \$810,200 would see an approximate tax increase \$357.00	

Historical Trend

Year	Budget-to-Budget	Tax Levy	Allowable Tax Levy Cap
2012-13	1.4%	2.0%	2.3%
2013-14	3.8%	3.5%	3.6%
2014-15	2.3%	1.8%	2.1%
2015-16	2.2%	2.2%	2.5%
2016-17	1.0%	0.0%	0.0%
2017-18	1.7%	2.5%	3.3%
2018-19	3.98%	0.97%	3.69%
2019-20	3.76%	2.80%	4.04%
2020-21	1.25%	3.87%	3.87%
2021-22 <i>(preliminary)</i>	TBD	TBD	1.98%
10 year average	2.20%	2.00%	2.82%

2021-22 Budget Preparation Calendar

- 2/09/2021** 2021-22 Preliminary Budget Preparation Presentation
- 3/02/2021** Finance Committee
- 3/09/2021** Detailed Preliminary Budget Presentation
- 3/23/2021** Board Work Session (*possible budget update*)
- 4/13/2021** Adoption of 2021-22 Budget
and Property Tax Report Card
- 5/04/2021** Public Hearing on the Budget
- 5/18/2021** Budget Vote & Trustee Election