



# 2021-2022 PRELIMINARY School Budget

Dr. Edward A. Kliszus  
March 18, 2021

# SUCCESS FOR EVERY STUDENT

**We develop a budget that provides resources to ensure our mission of success for every student.**

- Prepare every student to be college and career ready while sufficiently well-balanced and prepared academically to choose their future
- Continue to improve high school graduation rates
- Continue to increase the number of students attending the finest colleges and universities

# Why is this budget presentation “preliminary”?

- This budget is based on preliminary funding numbers from the governor’s office in January.
- From January through March the state NY Senate and Assembly begin a process of negotiating a final state budget with the governor’s office.
- We generally receive final state budget numbers on or about April 1.
- The budget will be adopted by the board after we receive final aid numbers. It is finalized based on the budget election results on May 18.

# Our precious children are special

- Our students are diligent and focused, pursuing the American dream, just like everyone else in our country
- Many possess an international cultural perspective
- Many graduate Port Chester High School literate in 2 or more languages, earning the NYS Seal of Bi-literacy on their diploma
- Many of our students are new to America, coming from among the most motivated and industrious individuals in the world, arriving from as many as 30 countries across the globe

# COVID-19 CONSIDERATIONS

- CARES Act Funding allocated and utilized
- State Education Department, Department of Health, and Center for Disease Control develops rules for opening schools:
  - Learning mode for September 2021 is indeterminate...full in-person likely but remote options may not be available
  - Application of CDC rules like continued rigorous cleaning regimen, air filtration and surface sanitizing, desk barriers, social distancing, masks
- **Opening Thursday, April 8 with full time in-person instruction** with 3-foot social distancing guidelines to accommodate more students with physical barriers installed on desks and tables.
  - About 30% of parents continue to select full-time remote learning for their children through June 2021.
  - American Rescue Plan of 2021 - we're waiting for funding confirmation

# DISTRICT COST FACTORS

## *DEMOGRAPHICS:*

- **INCREASED ENROLLMENT:** Current district enrollment (PreK-12) is up 12% from 10 years ago, up 35% from 20 years ago, and up 70% from 30 years ago.
- **ECONOMICALLY-DISADVANTAGED STUDENTS:** 71.3% of our students qualify for Free and Reduced lunch.
- **ENGLISH LANGUAGE LEARNERS:** 35% of our students qualify for Bilingual/English Language Learner services; one of the highest per capita populations of English Language Learner students in New York State.
- **STUDENTS WITH DISABILITIES:** 12% of our students are classified to receive services by the Committee on Special Education.

**We are one of the two most underfunded high needs districts in New York State!**

# K-8 diagnostic standardized tests

Data from these tests inform how we modify and deliver instruction while identifying needs like smaller class sizes, more teachers with bilingual skills and certification, Dual Language programs, Response to Intervention Supports, teacher professional development, broad curricular offerings, state of the art technology, and Supervisors with content area expertise to support staff

## **NYS assessments 3-8 Math, ELA, Science**

- The results of **New York State assessments** help parents, educators and administrators understand how both individual students, groups of students, and schools as a whole are performing academically. They evaluate student mastery of content and skills in various areas.

## **Star assessments (local) K-8**

- The **STAR assessments** are administered three times yearly as a benchmark assessment to screen students for their reading and math achievement levels in order to determine the instructional needs of students, guide teaching, and measure growth.

## **NYSESLAT**

- The purpose of the **NYSESLAT** is to annually assess the English language proficiency level of ELLs and MLs enrolled in Grades K–12 in New York State schools. The test gives the state, schools, parents, and teachers important information about the English language development of ELLs and MLs.

# What are the unique challenges of K-8 standardized tests non-native English speakers learning academic English?

*Challenges to about more than one-third of our students whose first language is not English:*

- After attending our schools for just one year and a day our students are required to sit through English Language Arts standardized tests in English in grades 3-8.
- Many of our students join us with little-to-no literacy in their home language

## Research on Language Acquisition

### Speech emergence

Approximate time frame: **1-3 years.**

- Students begin to communicate using sentences in English, though with some grammatical and pronunciation errors.
- Students understand spoken English, sometimes needing visual or physical supports in addition to the language.

### Intermediate fluency

Approximate time frame: **3-5 years.**

- Students have excellent comprehension and make few grammatical errors.

### Advanced fluency

Approximate time frame: **5-7 years.**

- Students use English to express a wide range of thoughts and feelings.
- Grammar is increasingly comparable to same-age, native-speaking peers.

\*Goldenberg, C. (2008). Teaching English language learners: What the research does – and does not – say. *American Educator*, 33(2), 8-44.



# Why use Dual Language/Bilingual Education for the +-1500 of our students who qualify instead of pull-out ESL programs?

More than 20 years of research<sup>1</sup> shows that...

- **Dual language education is the only model allowing English learners to fully close the achievement gap** and even outperform their native English-speaking classmates on standardized tests.
- Dual language programs strongly **counteract the negative impact of low socioeconomic status on school performance**, as English learners and African-American students of low socioeconomic status participating in dual language programs score much higher (in terms of *practical significance*\*) in End-of-Grade Reading in all grades, than their comparison groups not enrolled in dual language classes.
- **Dual language education is the most effective method** for elementary and secondary school students to develop a high level of academic proficiency in two languages.
- **Well-implemented two-way dual language programs have almost twice the success rate of traditional bilingual/ESL classes for English learners.**
- **Dual language instruction facilitates school reform**, as it serves students, educators, and the whole community

<sup>1</sup> Dual Language Education Can Close Achievement Gap, from Thomas & Collier (2012)

<sup>2</sup> *Practical significance suggests that the observed differences between dual language and non-dual language students are large enough to represent a significant fraction of a standard deviation (effect size) and therefore have both practical and operational importance for "real world" decision-making.*

# How best to measure district success?

OUR HIGH SCHOOL IS THE FLAGSHIP OF DISTRICT-WIDE, GRADES PreK-12 STUDENT SUCCESS,  
CELEBRATING THE COMMITMENT AND DILIGENCE OF STUDENTS, PARENTS, & STAFF

*LET'S EXAMINE A DECADE OF EXCELLENCE AT PORT CHESTER HIGH SCHOOL*

- High School Graduation rates: 85% in recent years compared to 69% a decade ago
- New Advanced Placement courses: English Language (2011), Statistics (2014), Computer Science Principles (2016), Physics 2 (2017)
- English Language Assessment Scores: Up to 90% passing in 2019 from 73% passing in 2013
- Steadily more than 90 percent of graduates attend college and more than half of our graduates headed to four-year institutions
- International Baccalaureate Diploma Program instituted in 2013 (about half of upperclassmen are enrolled in at least one IB class)
- Science Research Program introduced in 2015
- New Honor Societies: National Art Honor Society (2014), National English Honor Society (2015), and National Thespian Honor Society (2018)

# How best to measure district success?

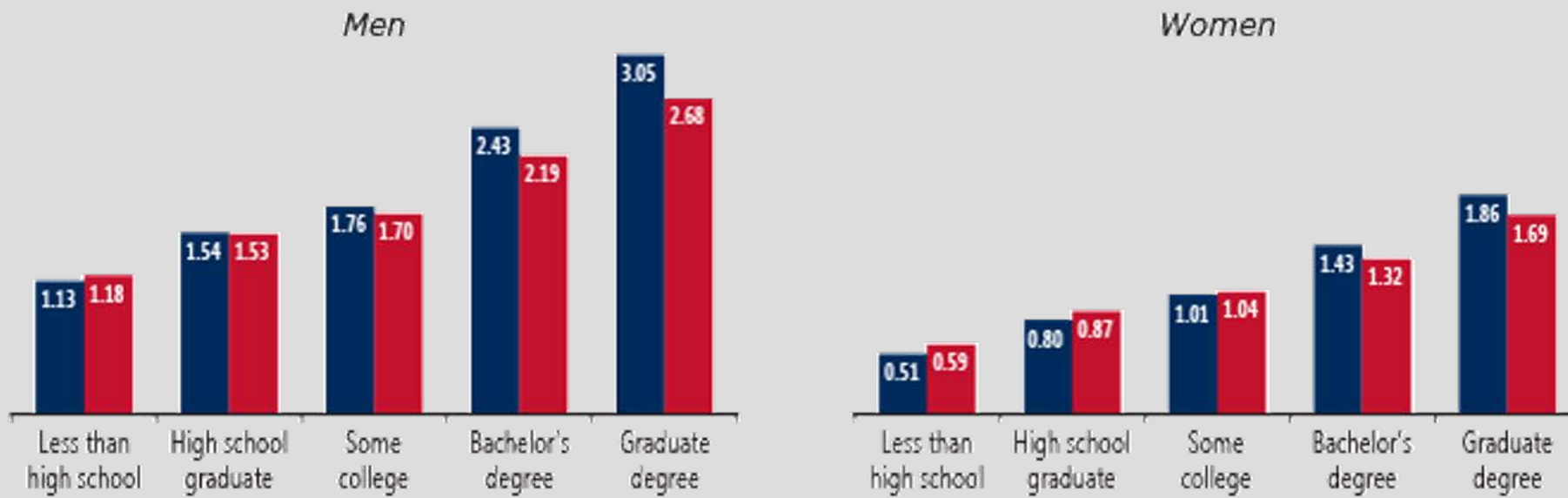
- **PCHS Recognized by NYKids in their College and Career Readiness Study as an “Odds-beating” high school for graduation rates and student performance beyond what would be expected given our challenges (2018).**
- **Earned a Silver Award from U.S. News and World Report, and a ranking of Port Chester High School in the top 17 percent of all high schools nationwide (2018 & 2019).**
- **Expanded opportunity while improving student performance in AP courses, earning the high school recognition for two consecutive years on the AP District Honor Roll (2018 & 2019), the only school in Westchester County to do so.**

# Why encourage our students to attend college after high school graduation to complete a bachelor's degree?

From [www.ssa.gov](http://www.ssa.gov)

- Men with bachelor's degrees earn approximately \$900,000 more in median lifetime earnings than high school graduates.
- Women with bachelor's degrees earn \$630,000 more.
- Men with graduate degrees earn \$1.5 million more in median lifetime earnings than high school graduates.
- Women with graduate degrees earn \$1.1 million more.

■ Gross (without controls) ■ Net (with controls)



# How college graduates contribute to our nation and society

(from multiple sources)

- **PAY MORE TAXES:** A recent analysis of data collected by the Census Bureau and the Internal Revenue Service found that in 1994, people who had attended college for at least one year paid 71 percent of all federal income taxes, while those with a high school diploma paid only 23 percent.
- **ARE MORE CIVIC-MINDED:** College graduates are also more likely to participate in other community and governmental aspects of society, such as voting and community service.
- **ARE MORE EMPLOYED:** College graduates lower the unemployment rate. The unemployment rate for individuals with no college experience is more than twice the rate of those with at least a bachelor's degree.
- **IMPROVED SOCIETY:** Societies with higher rates of degree completion and levels of education tend to be healthier, have higher rates of economic stability, lower crime, and greater equality.
- **INCREASED LIFE EXPECTANCY:** People with better education tend to **live longer** and have healthier lifestyles. According to **research**, people with higher education have a one-third lower risk of heart disease. Degree holders are also **less likely to smoke and more likely to get regular exercise**.
- **ARE MODELS OF INDIVIDUAL GROWTH:** A personal benefit to getting an education is the opportunity to grow as an individual, experiment with what you are passionate about, and find yourself. You will be exposed to a diverse set of people and ideas which expand the mind.
- **ARE MORE GLOBALLY AWARE:** The new world of digital education is helping those who get an education to connect across the globe with people from other cultures. Students can collaborate together across borders, increasing cultural awareness and worldliness of the individuals.
- **ARE BETTER NETWORKED:** Education provides students with the space and the opportunities to meet like-minded individuals, either on a peer or mentor basis. In school, students meet leaders in their field, top professionals, and make contacts through extra curricular activities as well.

# How college graduates contribute to our nation and society

(from multiple sources)

- **EXPANDED OPPORTUNITIES:** When you feel passionate about something, you want to immerse yourself in that topic. Education gives you the space to do so. In addition, you may find new passions, or new areas of interest within your field of study.
- **IMPROVED SELF-WORTH:** Finishing any degree — whether it is a high school degree or higher education — is an accomplishment. Graduating gives students a huge sense of accomplishment and gives them the confidence needed to go out into the world and make something of themselves. Students are required to go through many types of assignments, discussions, courses, and more during their time in education. Therefore, they end up with a wonderful skill set that translates into the workforce.
- **INCREASED SKILLS:** People with an education can think, and think well. They are taught to ask questions, reflect, and analyze — all critical skills for later success.
- **MAKES PEOPLE MORE WELL-BALANCED:** In addition, from extracurriculars, students learn arts, sports, and more that help them personally in life and to connect with others.
- **INCREASED PRODUCTIVITY:** Those with an education have had more on their plate, and succeeded through it. They know how to manage their time and talents and be productive. After graduation, students can carry that productive energy into the workforce.
- **IMPROVED COMMUNICATION:** Students are required to turn in written assignments, work in groups, participate in discussions, or present in front of others. This leads to excellent written communication, speaking skills, and group communication.
- **INCREASED HUMAN POTENTIAL:** Some have skills that they haven't yet discovered, and haven't had the opportunity to expand upon. Education stretches the mind, exposes students to new topics, and pushes students to do better. As a result, students may find skills they didn't even know they had.

# REMOVING BARRIERS TO LEARNING THROUGH OUR COMMUNITY SCHOOLS MODEL

with Community School coordinators at every building

## *SOME OF OUR CURRENT AND PAST ESTEEMED PARTNERS*

- Open Door Medical Centers
- The Carver Center
- Family Services of Westchester
- Port Chester Council for the Arts
- The Clay Art Center
- STEER for Student Athletes
- Mercy College Science initiative
- Port Chester Council of Community Services
- Tamarack Tower Foundation
- Dalio Family Foundation
- PTA/O and Booster Organizations
- Manhattanville College
- Rye Youth Council
- Greenwich Hospital
- The Teacher Center
- One World

# SUCCESS FOR EVERY STUDENT

- Sampling of universities to which our graduates have gained admission and attended the past five years:

Harvard University  
University of Alabama  
Clemson University  
Fordham University  
Hampton University  
Hofstra University  
Iona College  
Muhlenberg College  
New York University  
Utica College  
University of Delaware  
Ohio University

Brown University  
Johns Hopkins University  
Binghamton University  
Auburn University  
University of Arizona  
Middlebury College  
Michigan State University  
University of Connecticut  
Boston College  
Ithaca College  
Louisiana State University  
Morgan State University

Cornell University  
Stanford University  
Temple University  
Villanova University  
University of Vermont  
Rensselaer Polytechnic Institute  
Pace University  
Purdue University  
Marist College  
Hamilton College  
CUNY Macaulay Honors College  
Rider University



# RECENT DISTRICT RECOGNITIONS

- Our International Baccalaureate students outperform their worldwide peers in Spanish, History, Chemistry and Mathematics.
- Members of the graduating class of 2020 earned through their performance on IB examinations over 300 college credits while still in high school with one senior earning 31 college credits as a result of their IB performance.
- Despite the pandemic, the IB Diploma Program saw an increase of 24% in student enrollment and 50% in the number of full diploma candidates.
- Wrapping up nearly \$90M in construction projects, successfully opening school on time with 10 new classrooms in September 2019 with more classroom spaces coming online. Just in time to address a significant increase in enrollment.

# THE SCHOOL BUDGET PROVIDES FOR:

- Critical supports to address enrollment growth
- Instructional programming for general and special education students
- Maintenance of technological infrastructure
- Normal contracted salary increases for all categories of employees
- Increases in cost of supplies, energy, books and services
- Building maintenance for 6 schools (7 buildings) with 4,550+ students
- A plethora of unfunded mandates

# DISTRICT COST FACTORS UNDERFUNDED MANDATES

- Part 154 Regulations for English Language Learners
- Preparation for upcoming online testing
- The Annual Professional Performance Review regimen (1300+ annual staff observations and evaluations)
- NYS Next Generation Standards (formerly Common Core) - related costs for books, technology, and materials, excluding professional and curriculum development
- Concussion management and training
- Anti bullying regulations (Dignity for All Students Act)
- Annual internal audit

# DISTRICT COST FACTORS UNDERFUNDED MANDATES

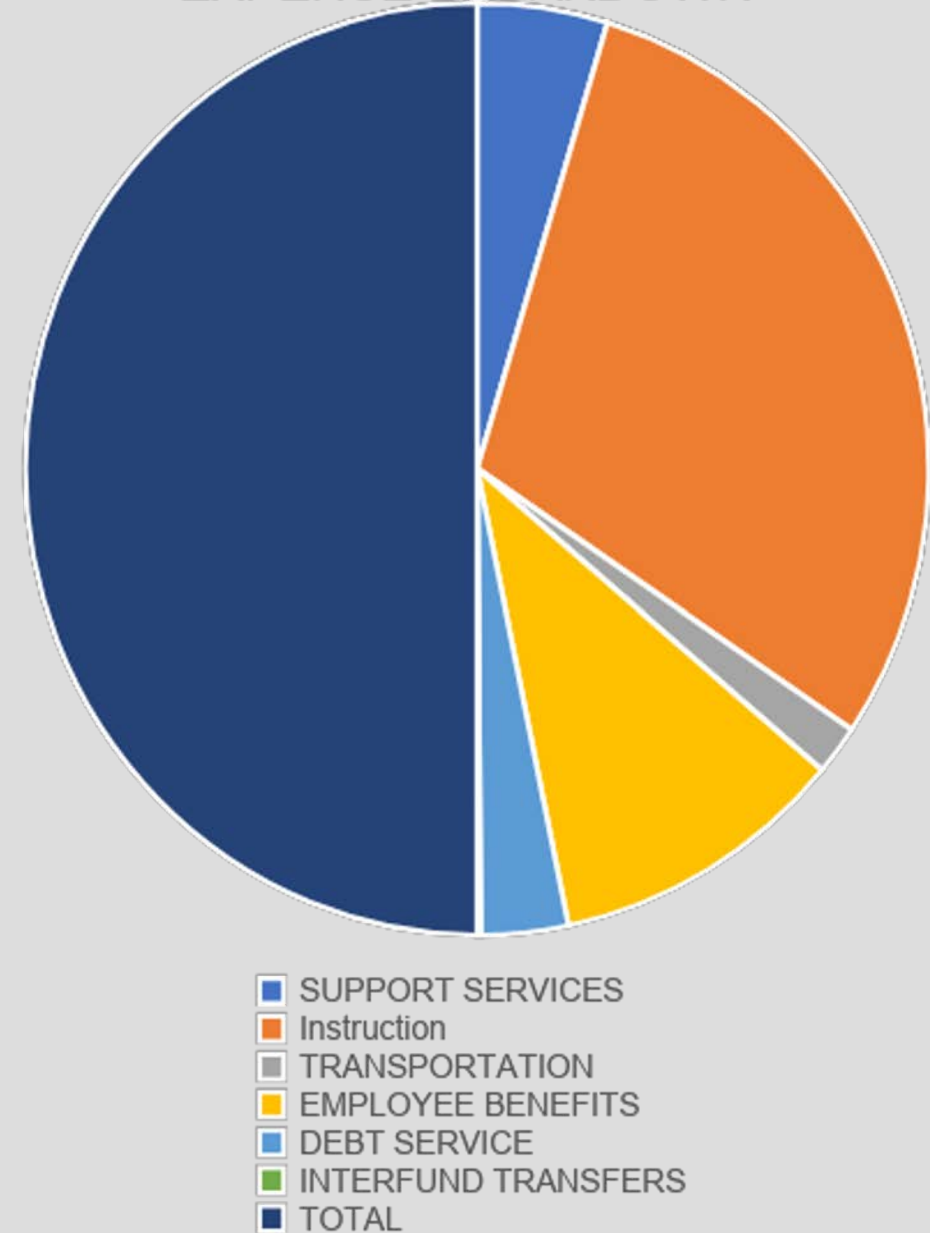
- Purchasing, scoring, and security of state assessments
- Funding of private school special education, nursing, and instructional materials
- Private school transportation
- Restrictive municipal law regarding participation in national and regional contracts for purchasing services or goods
- Individuals with Disabilities Education Act (IDEA Federal Grant) funding insufficient to meet the needs of special education
- SED Substantial Equivalency Initiative - public school superintendents to evaluate local private schools (on hold during Covid)
- Costs associated with developing remote learning capability like wifi, chromebooks, staff training, and curriculum development
- Costs associated with air filtration systems, sanitizing, masks and other Covid-19 related needs.

# PRELIMINARY BUDGET SUMMARY

	2021-2022 Budget Draft	2020-2021 Approved Budget	+ / -
<b>SUPPORT SERVICES</b>	\$ 10,335,815	\$ 9,758,876	\$ 576,939 5.91%
<b>INSTRUCTION</b>	\$ 66,092,654	\$ 65,358,827	\$ 733,827 1.12%
<b>TRANSPORTATION</b>	\$ 3,838,441	\$ 3,747,069	\$ 91,372 2.44%
<b>EMPLOYEE BENEFITS</b>	\$ 23,497,337	\$ 22,911,068	\$ 586,269 2.56%
<b>DEBT SERVICE</b>	\$ 6,917,769	\$ 7,354,403	\$ (436,634) -5.94%
<b>INTERFUND TRANSFERS</b>	\$ 275,000	\$ 275,000	\$ - 0.00%
<b>TOTAL</b>	\$ 110,957,016	\$ 109,405,243	\$ 1,551,773 1.42%

## EXPENSE BREAKDOWN

<b>SUPPORT SERVICES</b>	<b>\$ 10,335,815</b>	<b>9.32%</b>
<b>INSTRUCTION</b>	<b>66,092,654</b>	<b>59.57%</b>
<b>TRANSPORTATION</b>	<b>3,838,441</b>	<b>3.46%</b>
<b>EMPLOYEE BENEFITS</b>	<b>23,497,337</b>	<b>21.18%</b>
<b>DEBT SERVICE</b>	<b>6,917,769</b>	<b>6.23%</b>
<b>INTERFUND TRANSFERS</b>	<b>275,000</b>	<b>0.25%</b>
<b>TOTAL</b>	<b>\$ 110,957,016</b>	<b>100.00%</b>



# REVENUE SOURCES

## Property Tax Levy

- Capped at 2% or the Consumer Price Index (CPI), whichever is lower
  - 2021-2022 CPI is 1.23%
- Allowable Tax Levy of \$69,778,540 based on 8 step formula calculation for residential and commercial properties
- Tax Levy increase of \$1,395,218 or 2.04%

## State Aid

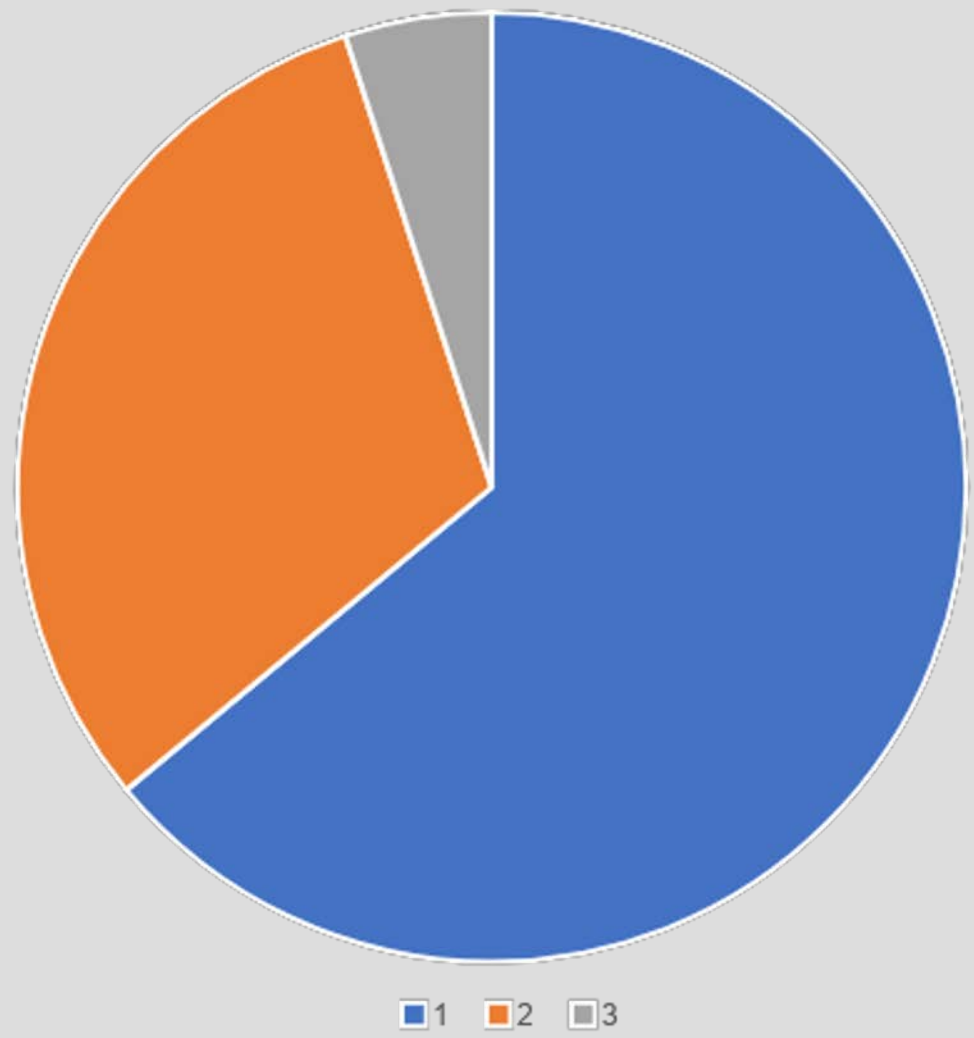
- Governor's Proposed Aid is \$34,791,275 reflects increase of \$687,371
- Foundation Aid significantly underfunded at 49%

## Other Sources

- Include rentals, sales tax, Payments in Lieu of Taxes (PILOTs), and transfers estimated to cause a net decrease of \$1,763,615

# BUDGET REVENUE SHARES:

Source of Revenue



**TAX LEVY**  
64%

**STATE and  
FEDERAL AID**  
32%

**OTHER  
SOURCES**  
4%

Includes:  
PILOTs, Sales Tax, Rentals,  
and Interest Income



Port Chester-Rye UFSD  
Property Tax Cap Calculation under Chapter 97 of the Laws of 2011

**PROJECTED TAX LEVY CAP CALCULATION**

		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
	Approved Actual Tax Levy	\$66,533,227	\$68,383,322	\$69,778,540	\$70,643,685	\$72,966,966
(times)	Tax Base Growth Factor (TBD by ORPS)	1.0077	1.0007	1.0000	1.0000	1.0000
	<b>Total</b>	<b>\$67,045,533</b>	<b>\$68,431,190</b>	<b>\$69,778,540</b>	<b>\$70,643,685</b>	<b>\$72,966,966</b>
		\$67,045,533	\$68,431,190	\$69,778,540	\$70,643,685	\$72,966,966
(add)	PILOT (Prior Year)	\$2,117,128	\$1,602,401	\$586,402	\$442,104	\$451,264
	<b>Total</b>	<b>\$69,162,661</b>	<b>\$70,033,591</b>	<b>\$70,364,942</b>	<b>\$71,085,789</b>	<b>\$73,418,230</b>
	<u>2019-2020 Exemptions</u>					
(subtract)	Tort judgments greater than 5% of tax levy	\$0	\$0	\$0	\$0	\$0
(subtract)	Capital Tax Levy (including debt service) (less building aid)	\$2,249,677	\$2,469,731	\$1,970,046	\$1,322,996	\$2,260,181
	<b>Prior Year Adjusted Tax Levy</b>	<b>\$66,912,984</b>	<b>\$67,563,860</b>	<b>\$68,394,896</b>	<b>\$69,762,794</b>	<b>\$71,158,050</b>
		\$66,912,984	\$67,563,860	\$68,394,896	\$69,762,794	\$71,158,050
(times)	Allowable Levy Growth Factor (lesser of 2% or CPI)	1.81%	1.23%	2.00%	2.00%	2.00%
		<b>\$68,124,109</b>	<b>\$68,394,896</b>	<b>\$69,762,794</b>	<b>\$71,158,050</b>	<b>\$72,581,211</b>
		\$68,124,109	\$68,394,896	\$69,762,794	\$71,158,050	\$72,581,211
(subtract)	PILOT (Current Year)	\$2,210,517	\$586,402	\$442,104	\$451,264	\$245,882
	<b>Total</b>	<b>\$65,913,592</b>	<b>\$67,808,494</b>	<b>\$69,320,690</b>	<b>\$70,706,786</b>	<b>\$72,335,329</b>
		\$65,913,592	\$67,808,494	\$69,320,690	\$70,706,786	\$72,335,329
	Available Carry over	\$0	\$0	\$0	\$0	\$0
	<b>Current Year Tax Levy Limit</b>	<b>\$65,913,592</b>	<b>\$67,808,494</b>	<b>\$69,320,690</b>	<b>\$70,706,786</b>	<b>\$72,335,329</b>
	(to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1ST)					
	Current Year Tax Levy	\$65,913,592	\$67,808,494	\$69,320,690	\$70,706,786	\$72,335,329
	Current Year Exemptions					
(add)	Tort judgments greater than 5% of tax levy	\$0	\$0	\$0	\$0	\$0
(add)	ERS contribution increase greater than 2 percentage points	\$0	\$0	\$0	\$0	\$0
(add)	TRS contribution increase greater than 2 percentage points	\$0	\$0	\$0	\$0	\$0
(add)	Capital Tax Levy (including debt service) (less building aid)	\$2,469,731	\$1,970,046	\$1,322,996	\$2,260,181	\$2,259,931
	<b>Allowable tax levy prescribed by Chapter 97 of the Laws of 2011 (with a simple majority vote)</b>	<b>\$68,383,323</b>	<b>\$69,778,540</b>	<b>\$70,643,685</b>	<b>\$72,966,966</b>	<b>\$74,595,259</b>
	<b>Recommended Tax Levy:</b>	<b>\$68,383,323</b>	<b>\$69,778,540</b>	<b>\$70,643,685</b>	<b>\$72,966,966</b>	<b>\$74,595,259</b>
	<b>Recommended \$ Increase to the Tax Levy</b>	<b>\$1,850,096</b>	<b>\$1,395,217</b>	<b>\$865,146</b>	<b>\$2,323,281</b>	<b>\$1,628,293</b>
	<b>Recommended % Increase to the Tax Levy</b>	<b>2.78%</b>	<b>2.04%</b>	<b>1.24%</b>	<b>3.29%</b>	<b>2.23%</b>

# TAX CAP HISTORY

School Year	Budget	Budget Growth %	Tax Levy	Tax Levy Growth %	Allowable Growth Tax Cap	Allowable Growth Tax Cap %	Over (Under) Tax Cap	Over (under) Tax Cap %
2012-2013	\$81,320,560	2.22%	\$56,725,496	2.70%	\$56,725,496		\$0	0.00%
2013-2014	\$85,186,834	4.75%	\$58,303,592	2.78%	\$58,330,717	2.83%	-\$27,125	-0.05%
2014-2015	\$88,420,278	3.80%	\$60,573,722	3.89%	\$60,573,722	3.85%	\$0	0.00%
2015-2016	\$91,718,860	3.73%	\$61,207,549	1.05%	\$61,207,549	1.05%	\$0	0.00%
2016-2017	\$92,111,720	0.43%	\$61,463,145	0.42%	\$61,463,145	0.42%	\$0	0.00%
2017-2018	\$96,074,468	4.30%	\$61,936,368	0.77%	\$61,936,368	0.77%	\$0	0.00%
2018-2019	\$97,227,468	1.20%	\$63,100,817	1.88%	\$63,100,817	1.88%	\$0	0.00%
2019-2020	\$103,739,596	6.70%	\$66,533,227	5.44%	\$66,533,227	5.44%	\$0	0.00%
2020-2021	\$109,405,243	5.46%	\$68,383,322	2.78%	\$68,383,322	2.78%	\$0	0.00%
2021-2022	\$110,957,016	1.42%	\$69,778,540	2.04%	\$69,778,540	2.04%	\$0	0.00%

# STATE AID

	2021-22 Estimated Aid	2020-21 Actual Aid	Diff \$	Diff %
Foundation Aid	21,642,458	21,642,458	-	0.00%
Services Aid	5,176,874	4,824,235	352,639	7.31%
Excess Cost	2,978,744	2,424,702	554,042	22.85%
Building Aid	4,993,199	4,334,144	659,055	15.21%
Sub-Total	34,791,275	33,225,539	1,565,736	4.71%
Pandemic Adjustment		(1,382,355)		
Local District Funding ADJ.	(4,497,003)			
Sub-Total	30,294,272	31,843,184		
Federal Cares Act		1,382,355		
COVID-19 Stimulus	4,497,003			
Total State Aid	34,791,275	33,225,539		

# FOUNDATION AID LOST

School Year	Formula Base	Current Year Aid	Full Phase-in Level	Foundation Aid Lost
2007-08	\$8,797,039	\$10,068,370	\$15,153,697	\$5,085,327
2008-09	\$8,797,039	\$11,550,939	\$17,833,860	\$6,282,921
2009-10	\$8,797,039	\$11,550,939	\$25,093,497	\$13,542,558
2010-11	\$8,797,039	\$11,550,939	\$25,792,041	\$14,241,102
2011-12	\$8,797,039	\$11,550,939	\$29,135,102	\$17,584,163
2012-13	\$11,550,939	\$11,852,780	\$29,306,310	\$17,453,530
2013-14	\$11,852,780	\$11,852,780	\$27,754,190	\$15,901,410
2014-15	\$11,888,338	\$12,637,953	\$29,280,816	\$16,642,863
2015-16	\$12,637,953	\$13,324,459	\$29,800,622	\$16,476,163
2016-17	\$13,324,459	\$13,960,925	\$37,400,217	\$23,439,292
2017-18	\$13,960,925	\$18,223,994	\$40,724,009	\$22,500,015
2018-19	\$18,223,994	\$19,918,598	\$41,574,347	\$21,655,749
2019-20	\$19,918,598	\$21,642,458	\$41,739,792	\$20,097,334
2020-21	\$21,642,458	\$21,642,458	\$44,191,541	\$22,549,083
2021-22	\$21,642,458	\$21,642,458	\$47,876,270	\$26,233,812
: Foundation Aid				<u>\$259,685,322</u>

# OTHER REVENUE

	2021-22	2020-21	DIFF \$	DIFF %
PILOT	\$ 586,402	\$ 2,210,517	\$ (1,624,115)	-73.47%
SALES TAX	2,500,000	2,200,000	300,000	13.64%
OTHER CHARGES FOR SERVICE	18,000	18,000	-	0.00%
HEALTH SERVICES	10,000	10,000	-	0.00%
SHARED TRANSPORTATION	25,000	65,000	(40,000)	-61.54%
INTEREST	100,000	400,000	(300,000)	-75.00%
RENTAL OF PROPERTY	215,000	215,000	-	0.00%
REFUND OF PRIOR YEARS	275,000	275,000	-	0.00%
UNCLASSIFIED	75,000	124,500	(49,500)	-39.76%
MEDICAID	150,000	200,000	(50,000)	-25.00%
TOTAL	\$ 3,954,402	\$ 5,718,017	\$ (1,763,615)	-30.84%

# PRELIMINARY BUDGET SUMMARY

- The 2021-2022 Preliminary Budget has insufficient revenue to fund a “roll-over” budget
  - A “Roll-over” covers expenditures and any typical increases to maintain programs and operations from year to year. Cost increases are due to contractual obligations for salaries and benefits, escalation of fuel and utility costs, BOCES services, underfunded mandates, and debt service
    - Expenditures are estimated to increase \$1,551,773 to \$110,957,016
    - Revenues are estimated to increase \$318,974 to \$108,524,217

**\$2,432,799 BUDGET GAP**  
**BASED ON INSUFFICIENT PROJECTED REVENUE**

With equitable state aid, this gap is reduced or eliminated

# THE TAX LEVY CAP BOTTOM LINE

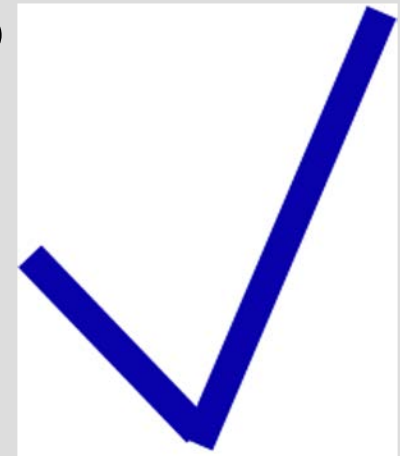
- We will not exceed the tax levy cap for 2021-22
- We have not exceeded the Tax Levy Cap since its inception
- Budget increases are limited by the State mandated Property Tax Levy Cap, calculated using the eight-step formula
- The 2.04% increase complies with the Tax Levy Cap, protecting the school tax freeze credit

# SCHOOL TAX FREEZE CREDIT

Qualifying STAR-eligible homeowners receive the School Tax Freeze Credit because:

**THE SCHOOL DISTRICT DOES NOT EXCEED THE  
PROPERTY TAX LEVY CAP**

ACCOMPLISHED EVERY YEAR SINCE  
THE PROPERTY TAX LEVY CAP  
IMPLEMENTATION





# SUCCESS FOR EVERY STUDENT

## A LOOK TOWARD EQUALITY AND EQUITY

- Equality is treating everyone the same regardless of their differences
- Equity is providing each student with what they need to succeed, taking into account those differences
- In this light, “Success for Every Student” means providing fair treatment, access, opportunity, and advancement for each student, while at the same time eliminating barriers to learning and closing achievement gaps
- Children need and deserve a broad selection of school experiences to find their passion for a lifelong vocation

# TWO POTENTIAL FUNDING SOURCES

**Funding increases help restore equity and equality** and are designed to balance the upcoming budget while restoring and improving district opportunities and services for our children.

## The American Rescue Act of 2021

We do not yet know how much Federal aid the district will receive for the 2021-22 budget, or whether the government will limit its use by the district

## Foundation Aid

Our foundation aid is currently funded at about 49%, while many districts are funded at 100% or higher. We have heard that we may see funding closer to 60% for 21-22, but that is currently in negotiations between the State Senate, State Assembly and Governor Cuomo. We hope to have these numbers during the first week in April.

# FOCUS ON THE FUTURE - what we would do with equitable funding?

## PROGRAM RESTORATIONS AND EXPANSIONS

- Restore district strings music program (4 teachers and musical instruments)
- Restore Elementary art teachers (5 teachers)
- Restore Elementary librarians (4)
- Restore Elementary supervisors of ELA, Math and Secondary supervisor of Math and Science (3)
- Restore class size reduction elementary teachers (10)
- Expand International Baccalaureate program into grade 9,10 and Middle School grades (275K)
- Expand Interscholastic Athletics offerings (about 10K per sport)
- Expand number of PCMS Spanish, STEM, and Math teachers (6)

# Why restore or improve fine and performing arts programming?

(from the Brookings Institution)

- The “Arts” have suffered in schools primarily attributable to the expansion of standardized-test-based accountability, which has pressured schools to focus resources on tested subjects.
- **Engaging with art is essential to the human experience.** Almost as soon as motor skills are developed, children communicate through artistic expression. The arts challenge us with different points of view, compel us to empathize with “others,” and give us the opportunity to reflect on the human condition.
- Empirical evidence supports these claims: Among adults, arts participation is related to behaviors that contribute to the health of civil society, such as **increased civic engagement, greater social tolerance, and reductions in other-regarding behavior.**
- We find that a substantial increase in arts educational experiences has **remarkable impacts on students’ academic, social, and emotional outcomes.** Relative to students assigned to the control group, treatment school students experienced a 3.6 percentage point reduction in disciplinary infractions, an improvement of 13 percent of a standard deviation in standardized writing scores, and an increase of 8 percent of a standard deviation in their compassion for others. In terms of our measure of compassion for others, students who received more arts education experiences are more interested in how other people feel and more likely to want to help people who are treated badly.
- Increases in arts learning positively and significantly **affect students’ school engagement, college aspirations, and their inclinations to draw upon works of art as a means for empathizing with others.**
- In terms of school engagement, students in the treatment group were more likely to agree that **school work is enjoyable, makes them think about things in new ways, and that their school offers programs, classes, and activities that keep them interested in school.**

# Equitable funding would pay for needs...

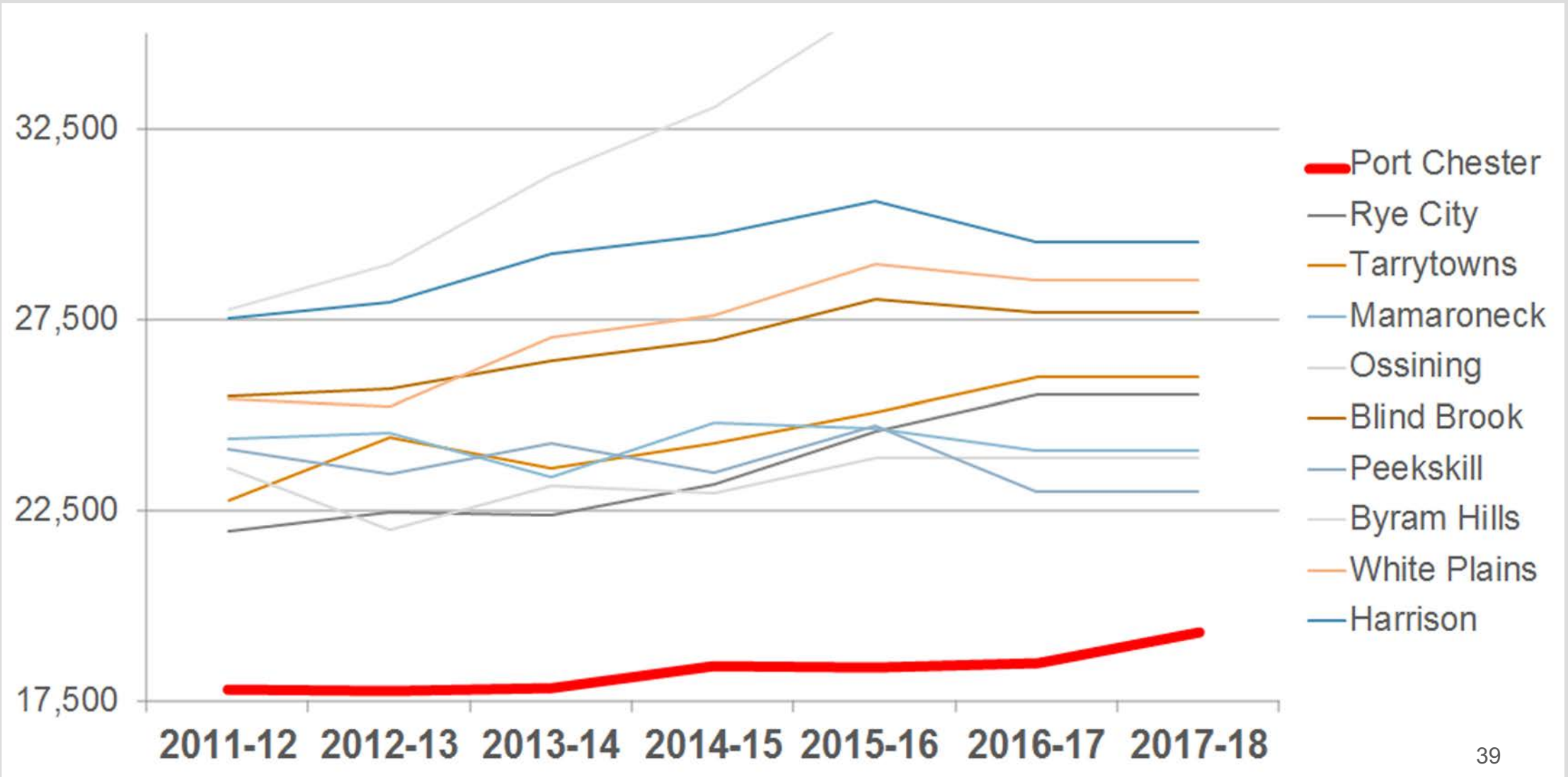
## ENROLLMENT BASED

- Middle School Music Teacher (1)
- Elementary Music Teacher (1)
- Bilingual education elementary teacher (1)
- Additional Social Studies, Science, English, Art for PCHS (4)
- BOCES CTE program for additional slots (17K per slot)
- Additional hall monitors at PCHS (2)
- Additional secretary at PCMS (1)
- Additional clubs at PCMS and PCHS (12)
- Additional Elementary PE/Health Teacher (1)
- Bilingual Education Supervisor K-12 (services  $\frac{1}{3}$  of population)

# Equitable funding would pay for needs...

- Model classroom furniture (50K)
- Talented and Gifted Program (6 teachers)
- Tri-State membership, staff development, and district analysis (23K)
- Summer programs for academic support (300K)
- Replace outdated security cameras and install where needed (475K)
- Replacement of outdated district phone system (300K)
- Replacement of outdated school public address systems (150K)
- Install vape detection alarms in lavatories (50K)
- Replacement of inadequate, outdated sound and lighting systems for PCHS auditorium (500K)
- Install modern air conditioning/heating system in PCHS auditorium (500K)
- Replace PCMS lockers (275K)
- Refinish PCMS gym floors (28K)
- Park Ave School outdoor safety surface replacement (125K)
- Electronic whiteboard replacement (115 items, 450K)

# STILL SPENDING THE LEAST PER PUPIL IN OUR REGION



# SCHOOL BUDGET DEVELOPMENT MILESTONES

***March 18***  
Budget Draft

***April 15***  
Line-by-Line  
Review

***April 22***  
Board of  
Education  
Budget Adoption

***May 6***  
Board of  
Education  
Budget Hearing

***May 18***  
Budget  
Vote



# VOTE May 18!

**Be sure you are registered to vote.**

**Voter Registration and Absentee Ballot  
information available  
on our web page at**

**[www.portchesterschools.org](http://www.portchesterschools.org)**