

# Peekskill City School District Educational Plan and Budget 2022-23



## Workshop #1

*December 21, 2021*

*Dr. David Mauricio, Superintendent*

*Robin Zimmerman, Assistant for Superintendent for Business*

*Dr. Ahunna Akoma, Director of Grants, Data & Accountability*



# Peekskill's Promise

Our Mission is to educate and empower all students to strive for excellence as life-long learners who embrace diversity and are contributing members of a global society.



**Rigorous  
PreK-12 Aligned  
and Culturally  
Responsive  
Academics**



**Robust  
Literacy  
and STEAM  
Opportunities**



**Whole-Child  
Commitment**

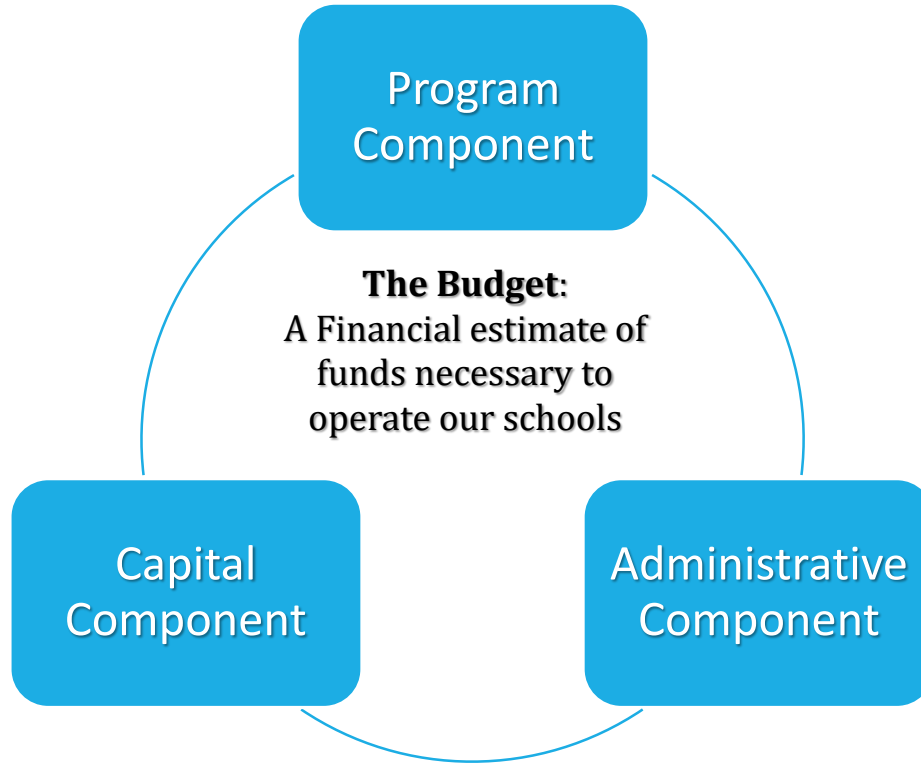


**Enrichment  
Experiences  
For All**



**Powerful  
Parent, Family  
and Community  
Partnerships**





# Sequence of the Budget Process

Budget Discussions – *Board of Education & Administration*



Budget Development - *Administration*



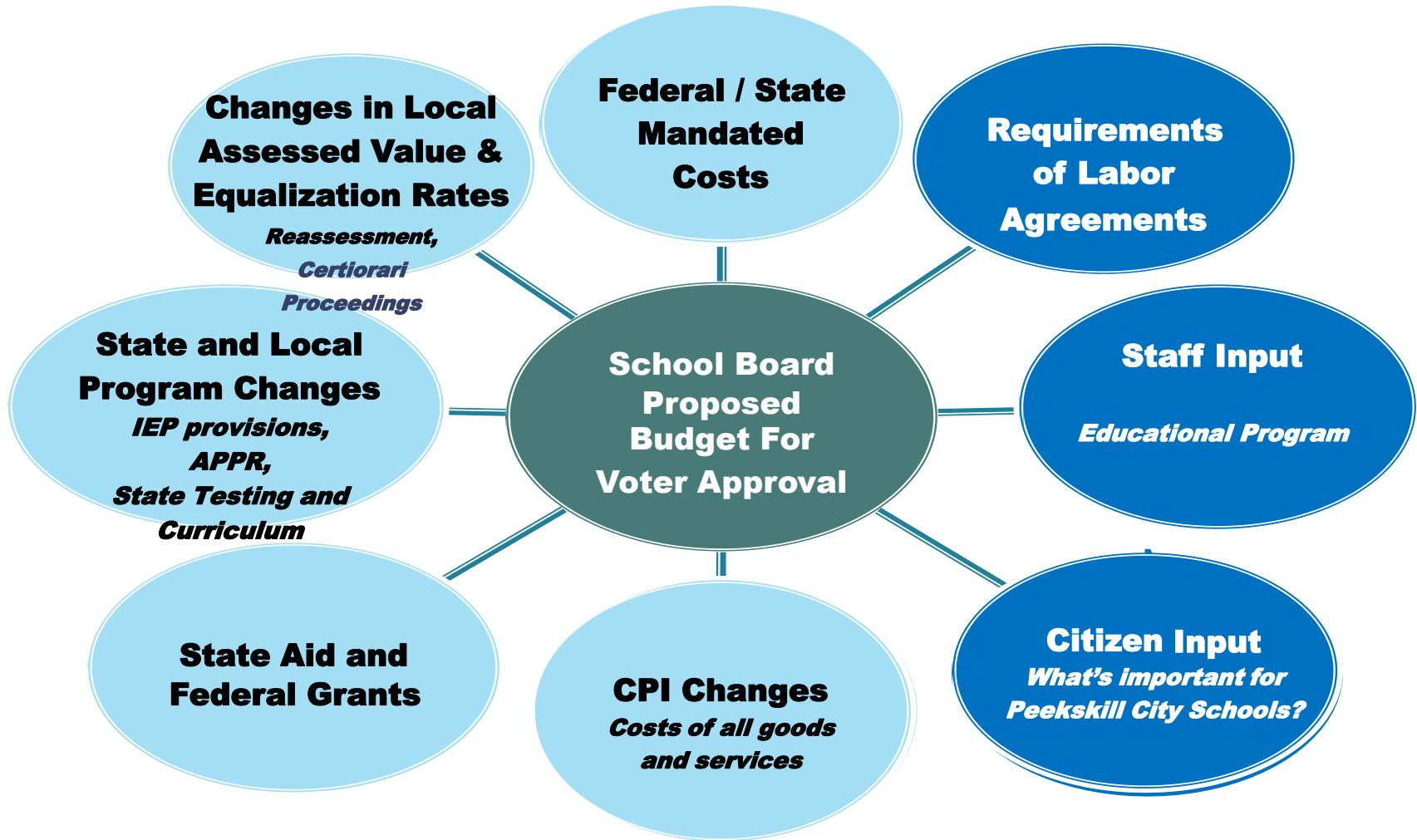
Budget Discussions - *Community*



Budget Adoption



**Budget Vote: May 17<sup>th</sup>**



# Budget Development Considerations

- ✓ Projected enrollment for the upcoming school year
- ✓ Projected staffing needs based on enrollment data, program improvements/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

# Budget Development Considerations

- Building specific budgets developed by principals in conjunction with department and team leaders. Reviewed by administration for reasonableness, accuracy and consistency with the District's educational plan;
- Non-instructional budgets developed by Assistant Supt. for Business in conjunction with Department Supervisors and other key personnel;
- Employee Benefits Budget – developed based on historical and calculated projections;
- Debt Service Budget – Based on actual and/or schedules;
- Projected revenues based on historical and known factors.

## Budget Facts – Planning for 2022-23

<b>2021-22 Budget</b>	<b>\$101,368,974</b>
<b>2022-23 Budget Increase of 1%</b>	<b>\$1,013,689</b>
<b>2021-22 Tax Levy</b>	<b>\$42,738,279</b>
<b>2022-23 Tax Levy Increase of 1%</b>	<b>\$ 427,382</b>



# Employee Benefit Factors

## Employer Pension Contribution Rates

Retirement System	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Teachers' Retirement System (TRS)	11.72%	9.80%	10.62%	8.86%	9.53%	9.80%	<b>10.00% - 10.50%</b>
Employees' Retirement System (ERS)	15.25%	15.30%	14.90%	14.46%	14.60 %	16.20 %	<b>11.60%</b>

## Health Insurance

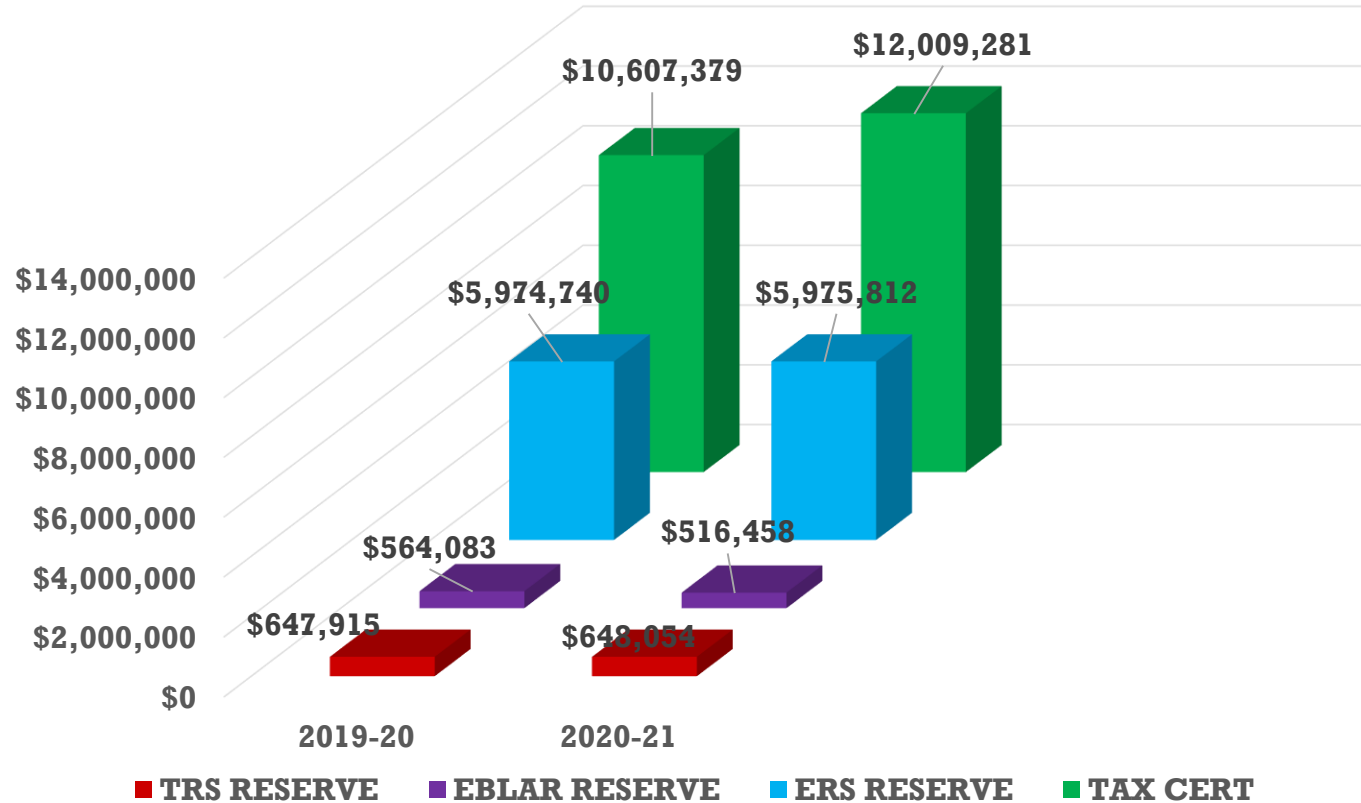
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
1.50%	2.50%	8%	3.75%	3.00%	3.00%	1.50%	<b>6.00%</b>



# Revenue

Let's look at the Revenue Side of the Budget

## Reserves – EOY 06/30/21



# Tax Cap Factors Outlook for budget Year 2021-22

**1. Allowable Levy Growth Factor - Consumer Price Index or 2% (lesser of the two)** – used as a basis for determining tax cap levy limit. Right now it is trending at 1.0200

**2. Tax Base Growth Factor** is 1.0082

Last years growth factor 1.0060

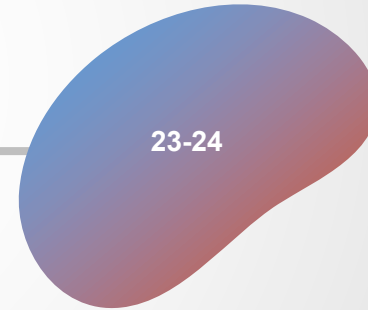
- Last Years Tax Cap was 0.97% (Tax Levy 0.97%)

# Two Year Phase-in of Foundation Aid

- **Total Foundation Aid**                      **\$44,707,116**
- **Subtract Foundation Aid Base**        **(\$35,563,641)**
- **Diff - Phase-in Increase =**            **\$ 9,143,476**



\$4,5781,738

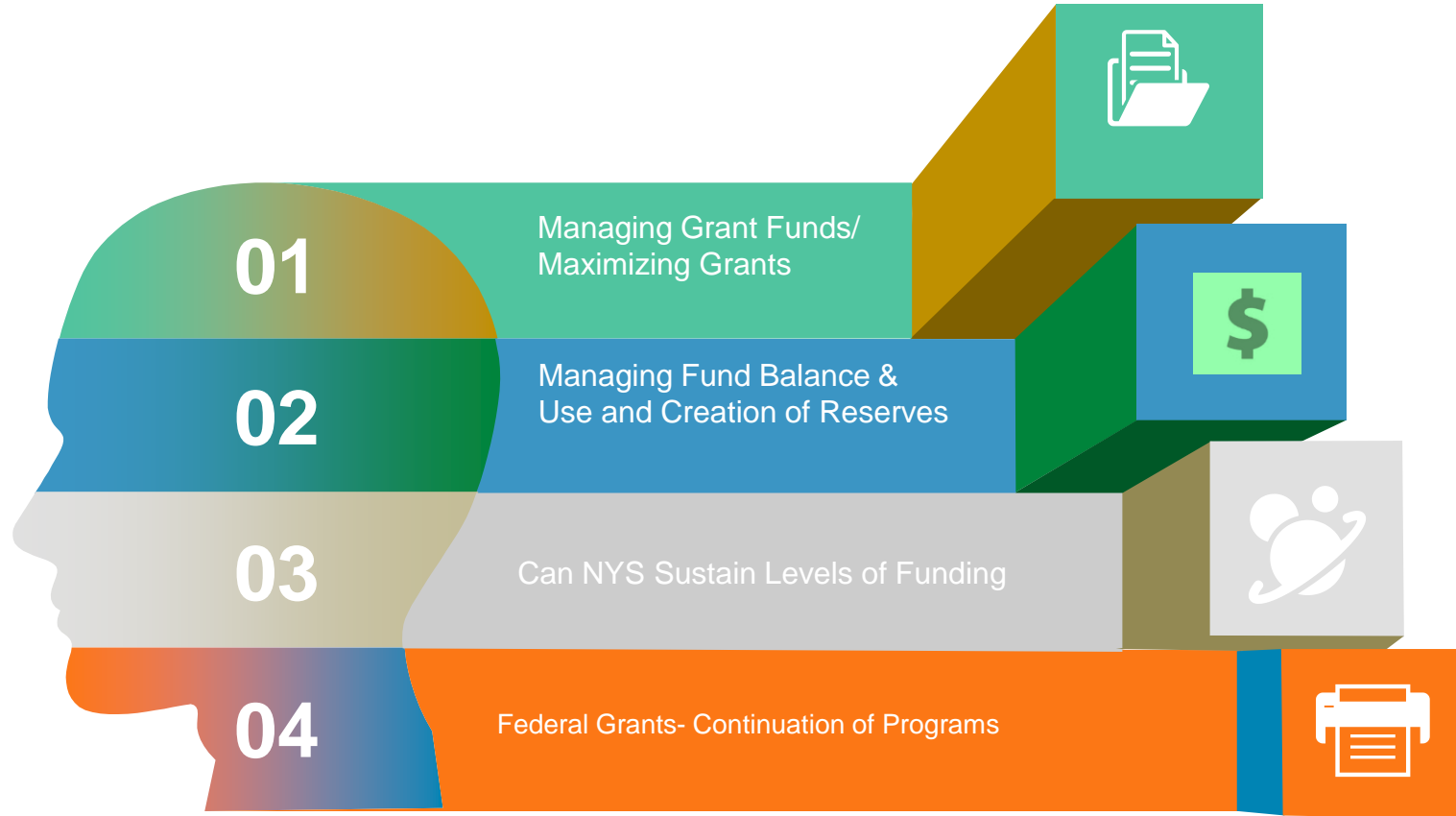


\$4,5781,738

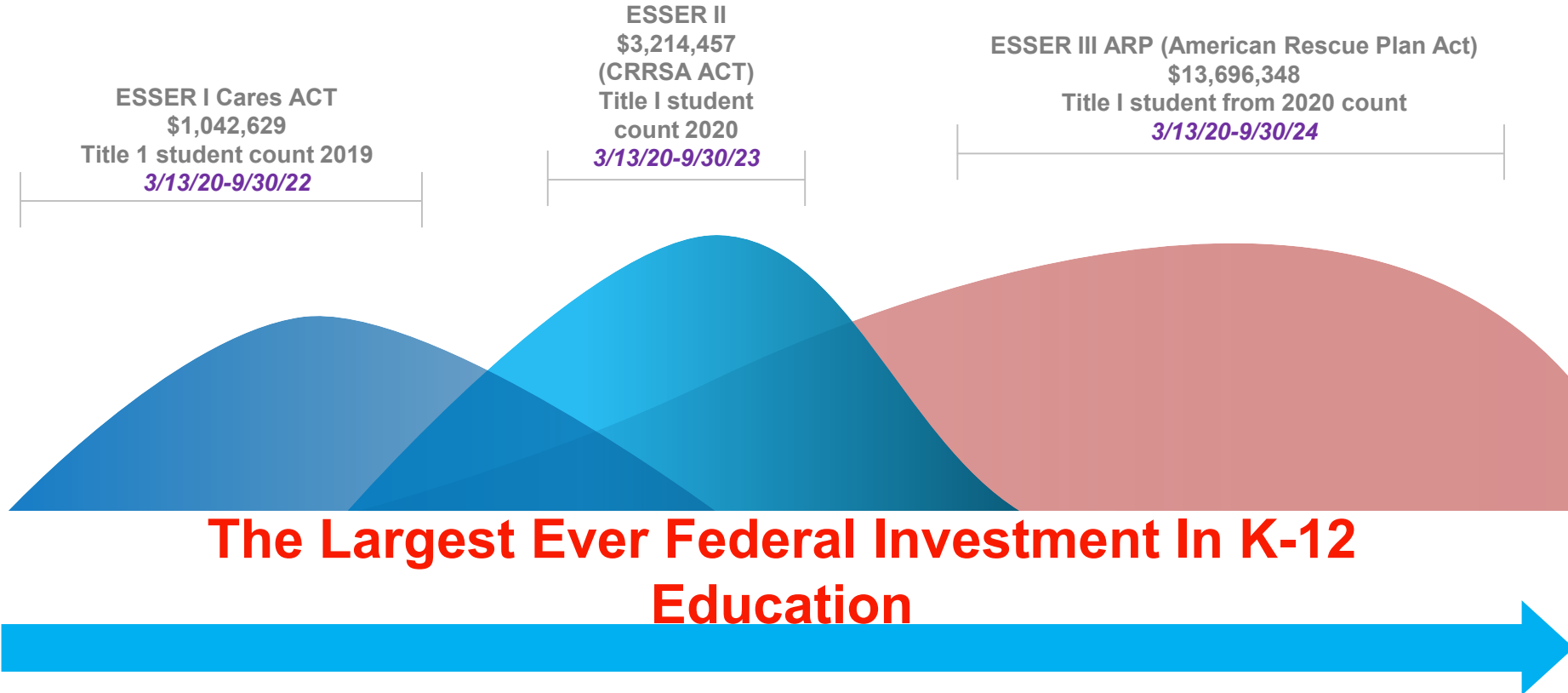
Fully Funded

# The Next Challenge...

How do we manage resources in the coming years?



# Federal Stimulus Funds - 3 Funding Allocations



**The Largest Ever Federal Investment In K-12 Education**

# Opportunities & Challenges

2020

- ✓ Enrollment Increases
- ✓ Educational Opportunities
  - ✓ Classroom Needs
  - ✓ Safety & Security
  - ✓ Technology
- ✓ Federal and State Mandates
- ✓ Rising Salary and Benefits Costs

2021

- ✓ Grant Written
- ✓ CRRSA ESSER II - Approved
- ✓ ARP-ESSER III Submitted & Awaiting Approval
- ✓ Programs Commenced (After School, ARC/IRLA/ENIL, Social Workers, Math Teachers)

2022

- ✓ Full Implementation of Programs--STEAM & Literacy
- ✓ Summer School
- ✓ After School

2023

## Return on Investment (ROI)

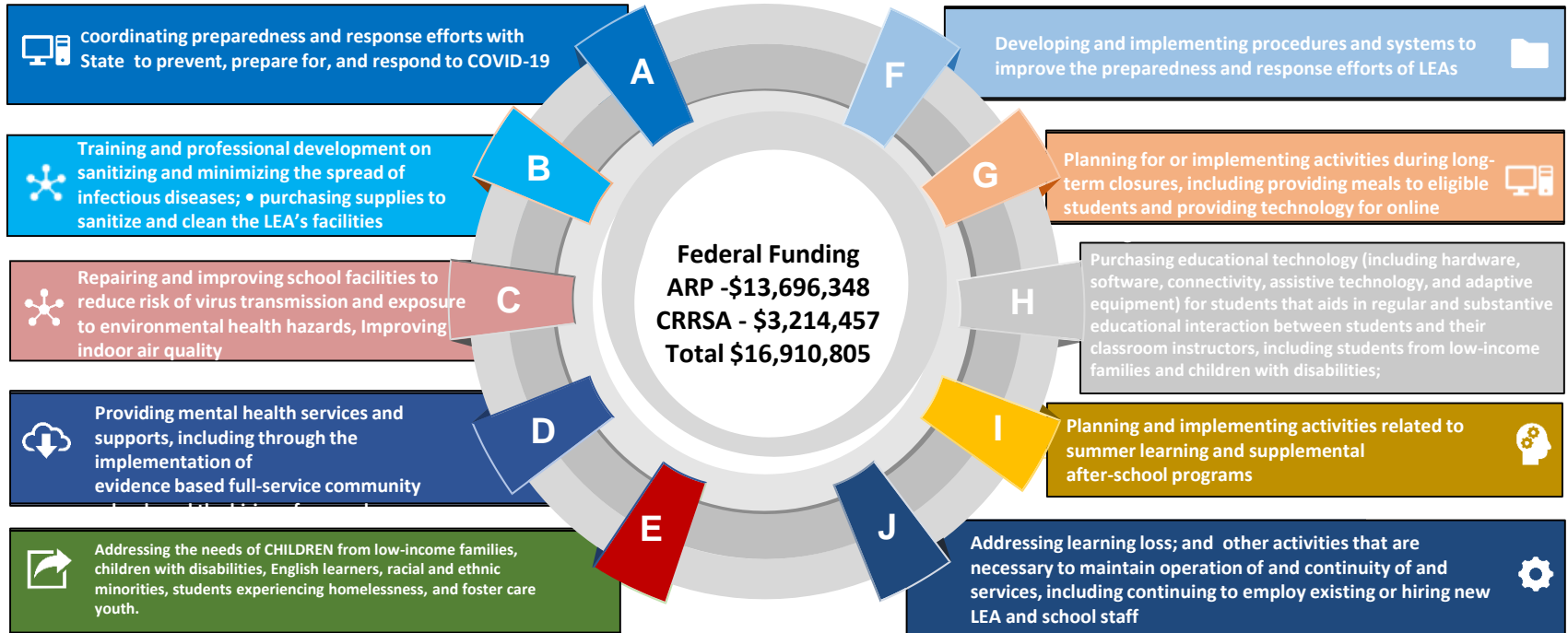
- ✓ Summative Evaluation of Programs' Effectiveness
- ✓ Decisions About Continuation
- ✓ Funding Source to continue effective programs



# American Rescue Plan & CRRSA Funding (Period 7/2021 through 9/2024)



# The Use of the American Rescue Funds - ESSER III & Coronavirus Response and Relief Appropriations (CRRSA) Act - ESSER II





# Evidence-based interventions to address the impacts of lost instructional time

- **Tailored Individualized Acceleration**
- **High Dosage Tutoring Programs**
- **Curriculum-Aligned Enrichment Activities**
- **Comprehensive After School Programming**
- **Summer Learning and Enrichment Activities**
- **Integrated Social Emotional Learning**
- **Community School Model Programming**
- **Restorative Practices**
- **Trauma Informed Practices**
- **Other Evidence-Based Intervention (Tier 1, II, III or IV)**



# Accountability

## Accountability Questions:

- Are we using the grant funds for their intended purpose?
- Are the programs yielding intended results?
- How are we measuring that intended objectives are achieved?

## Supporting Data:

- Collection (Formative and Summative Data, Interim Assessments, NYSTP, AimsWeb, ARC IRLA-ENIL);
- Surveys: Decision Insight and program-specific surveys of students and staff
- Data Analyses and Analysis - Monthly Grants and Accountability Data Meetings (Commenced 12/20/2021)
- Informed Decision-making
- **Adjustment of Plans** (Continuation of Programs or Discontinuation) based on Return on Investment (ROI) Decisions



# Accountability

Peekskill Promise	Wheel of Spending	Evidence-Based Interventions	ROI - Program Evaluation/ Impact/ Outcome Factor
Culturally Responsive Education	E	Experiential and Cultural Excursions	Participation in trips; attendance in activities evidenced by attendance documentation in iCampus for students; Exit tickets for adults and students identifying improved results.
Enrichment: STEAM	J	Makerspace/STEAM Lab in the Middle School	STEAM Lab equipped with Makerspace equipment and materials; Evidence of Makerspace used by students for creativity as evidenced by projects/finished products observed; Student surveys
Robust Literacy	J	American Reading Company - CRRSA -3 years - ARP 1 year	Improved student performance and growth based on literacy assessments-- NYSTP, IRLA-ENIL AimsWeb local formative/benchmark and summative assessments..
Whole Child Commitment	J	Math Tier II & III intervention programs & PD HS	Staff Trained on Tier II/III methodologies; Staff implements learned methodologies to impart learning and improve student outcome; Improved student learning evidenced by growth on classroom grades and progress monitoring tools, & improved NYSTP results.



# Criteria for ROI Decision

- **Educational Efficacy** - Program has measurable positive impact on the educational lives of students.
- **Staffing Efficiency** - Optimal utilization of existing FTEs prior to making a recommendation to increase FTEs
- **Student Educational Outcome and Achievement** - The advancement of educational programs which will result in higher student outcomes and achievement
- **Mandates and Best Practices** - Alignment of current programs with new or previously unmet mandates, or best practices in education and school operations
- **Financial Impact** - Current and future financial impact of the recommendation.



# How do we project going forward

**Budget**

**2024-25**

**Budget**

**2025-26**

**Budget**

**2026-27**

**Budget**

**2027-28**

Staffing and Program continuation/dissolution based on ROI model  
Staffing = \$6,000,000 Programs = \$10,000,000

We need to thoughtfully decide how to weave it into the budget model after the funding ends in fiscal year 2023-24 staffing and Programs



# Next Budget Meeting

## **January 18<sup>th</sup> Business Meeting Budget Workshop #2**

- Preliminary Budget “A” presented to the Board of Education Summary of major revenues and expenditure components will be examined and discussed, including changes from current operations.
- Update Budget Gap/Property Tax Cap