



CCSD Board of Education Finance Advisory Group



Working Group #2 Recommendations 4/12/11

Agenda

- ▶ Summary Observations
- ▶ Summary Recommendations
- ▶ Recommendation Details
- ▶ Appendix

Summary Observations

Using the comparative data compiled by BOCES, it appears that CCSD is delivering education to our students with an overall cost structure that is roughly as efficient as our peers.

- ▶ The BOCES data may not be the best source of information since it is incomplete and subject to individual school district categorization of expenses.
- ▶ NY State ST3 database, is a better source of comprehensive information but still subject to categorization anomalies

Roughly 75% - 80% of expenses are related to compensation and benefits which are highly fixed.

- ▶ The more we cut back on “controllable” expenses, the greater the percentage of fixed costs will become, and we risk eliminating the aspects of our schools that have made them unique.
- ▶ We must take care to avoid diluting the quality of our schools because we will dilute the economic foundation of our community

Put./West. Schools expense summary

(BOCES data)

History of Per Pupil Cost

DISTRICT	Actual					Projected 2010-11
	2005-06	2006-07	2007-08	2008-09	2009-10	
BEDFORD	21,978	23,634	25,306	25,399	25,234	26,389
BYRAM HILLS	21,958	23,280	24,628	25,583	25,087	28,506
CHAPPAQUA	21,384	22,583	23,054	24,319	24,868	26,366
SCARSDALE	22,101	23,651	25,627	25,656	26,162	28,313
Westchester / Putnum Totals (46)						
HIGH	27,668	31,436	42,948	38,503	41,479	43,111
3rd QUARTILE	21,960	23,333	25,016	25,644	26,562	27,025
MEDIAN	19,612	21,546	22,658	23,580	23,879	25,015
1st QUARTILE	18,167	20,288	21,255	21,376	21,714	23,172
LOW	14,253	17,903	16,528	17,550	17,775	17,685

Per Pupil Cost Rank (lower rank = higher per pupil cost)

DISTRICT	Actual					Projected 2010-11
	2005-06	2006-07	2007-08	2008-09	2009-10	
BEDFORD	10	8	10	16	16	13
BYRAM HILLS	12	10	15	15	18	6
CHAPPAQUA	15	12	19	19	19	14
SCARSDALE	9	7	9	11	13	7
total districts	44	36	44	46	46	46

Summary Recommendations

1. To the extent CCSD believes it is important to compare our expenditures relative to other “peer” districts, we should design a process that retrieves the data directly from the NYS ST3 database.
2. While there is no evidence in the data compiled by BOCES that CCSD is especially inefficient in terms of the overall cost of delivering education to our students, there are some areas that should be reviewed in detail where there appear to be significant differences between CCSD and peers or represent large expenditures that are worthy of further analysis
3. Recommend methods to organize the community to petition Albany to affect meaningful structural changes to collective bargaining legislation and public employees’ benefits
4. Improve the presentation of Budget information - we must disseminate much clearer and comprehensive information to the community about the school budget and budget process

Summary Recommendations (cont)

5. Develop, implement, track, and report meaningful quantitative measures that are consistent with our qualitative objectives and mission statement
6. Implement real long term planning that will encompass educational standards, improving revenue streams, managing expense efficiency, creating structural changes, and improving community interaction
7. The CCSD Board should partner with the New Castle Town Board to develop a short/long term plan that addresses common issues
8. CCSD needs to improve its methods for communicating with and engaging the community in dialogue about our schools
9. To be an effective mechanism for accomplishing community engagement, the Finance Advisory Group should be restructured and become permanent

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1) Retrieve comparative data from NYS ST3 database

- ▶ Provides comprehensive financial data
- ▶ Reduces the amount of interpretation required
- ▶ Still subject to some categorization issues
- ▶ Requires effort to create our own process for retrieving data and formatting reports

2) Areas for Immediate Review

Supervision

- ▶ This is a large \$ amount (\$4.4mm in '09-'10) and higher than our peers
- ▶ Some other districts have no asst principals at elementary schools

Curriculum Development

- ▶ It has been difficult to access this data in a comprehensive way but appears that we spend more than our peers.
- ▶ It also appears to be more “discretionary” expense with less direct impact on students

BOCES instructional and administration

- ▶ this also appears to be significantly more than our peers.

Busing

- ▶ how much could be saved by scaling back busing to provide the mandatory minimum (total transportation is proposed to be \$6.1mm in 2011-2012)?
- ▶ Longer term, could we eliminate altogether?
- ▶ What does the community want?

2) Areas for Immediate Review (cont)

Special Ed

- ▶ Since it represents such a large expenditure, the SE program should be reviewed in detail.
- ▶ Consider why our SE enrollment is twice that of Scarsdale?
- ▶ Generate current comparative data across school districts for SE in formats consistent with pg 62 of budget book.
- ▶ What are our objectives and performance measures for SE?

Professional Development

- ▶ Another area that appears more discretionary than fixed with little direct impact on students or the quality of education
- ▶ How do we measure the efficacy of the spend?

3) Create Platforms to effect Structural Change

- ▶ Organizing the community to lobby Albany
- ▶ Create an organization (or leverage an existing one) to coordinate an effort to send a message from the voters about the need for structural reform of the legislative issues governing our employee unions and benefits (eg tenure, Triborough, pensions)
- ▶ Partner with other school districts in Westchester to increase the visibility of this platform

The goal is to dramatically improve the flexibility that school districts have to manage their own business and finances

4) Improve the presentation of Budget Information

- ▶ Modify reporting to improve transparency around functional areas, identify controllable / uncontrollable expenses, why taxes rise even when school services go down
- ▶ Provide 5 year trends whenever possible
- ▶ When adopting new formats (eg when categorization changes), restate prior years to maintain transparency in trends
- ▶ Since so much of the expense is people related, the tables that show staffing should be more visible, instructional v non-instructional, tenured/non-tenured, Special Ed v General Instruction , incorporate trends and costs
- ▶ Explanation of the budget process should be improved to clarify objectives / constraints
- ▶ Incorporate some form of matrix that allows residents to see different budget alternatives and the potential impact on tax levy / rates
- ▶ Provide more information related to legislative and union structures
- ▶ Explain to residents what their choices are - voting for or against – particularly the contingency budget and what a “NO” vote represents
- ▶ Review the material that is distributed by Bedford CSD and Scarsdale CSD for ideas about better transparency

5) Develop, Implement, and Report Meaningful Quantitative Metrics

- ▶ Expense measures alone are insufficient because they are not by themselves a measure of success – what matters is the results relative to where we spend money
- ▶ Quantify what we mean by the mission statement
- ▶ Develop both strategic and tactical measures
- ▶ Incorporate standardized test scores, statistics related to graduation and higher education levels of former students, Percentage of AP courses provided and taken, distribution of course offerings beyond core curriculum, etc.
- ▶ The development of these statistics should be the responsibility of the Administration.
- ▶ Can we measure whether there been an impact on the quality of education provided in CCSD due to the staffing reductions the past 3 years?
- ▶ Review the material provided by Bedford CSD for ideas

6) Improve Community Engagement

- ▶ Increase the number and type of meetings held during the year outside of the budget season
- ▶ Implement an annual survey to improve feedback and transparency, and should not be limited to budget season. Include subjects related to curriculum choices, transportation, athletic programs, scoring performance of schools, extracurricular activities, budget information and process, tradeoffs between costs and services
- ▶ Improve the CCSD website and frequency and content of “pushing” information to the community (visit <http://www.bedford.k12.ny.us/index.cfm> to see how Bedford does it)
- ▶ Improve the construct of the Financial Advisory Group and make it permanent

7) Implement Long Term Planning

- ▶ Encompass educational standards, improving revenue streams, managing expense efficiency, capital improvements and infrastructure, effecting structural changes, improving community interaction, athletics, green initiatives, etc
- ▶ Identify long term objectives for each critical component – make them measurable where possible
- ▶ Evaluate aspects such as eliminating busing, consolidating schools (specifically eliminating a middle school), increasing use of technology to offset reduction in teaching staff, creating alternative revenue streams such as alumni donations, selling curriculum online, etc
- ▶ Establish real deadlines for completing evaluations and delivering conclusions

This process must be more than simply projecting future expenses



8) Partner with the Town of New Castle

- ▶ Both the Town and Schools represent the same constituents and face a common challenge
- ▶ NC is an outlier in terms of the ratio of residential / commercial taxpayers
- ▶ What can be done to improve commerce in our town and increase alternative revenue sources (other than residential property taxes)
- ▶ Create a committee comprised of members of town board, school board, and residents

9) Restructure the CCSD Financial Advisory Group

In order to improve effectiveness we should improve the governance of this group

- ▶ Establish as a permanent component of CCSD's interaction with the community
- ▶ Clarify objectives and deliverables
- ▶ Expand the subjects to include all aspects of CCSD missions (consistent with the long term objectives – eg curriculum, athletics, infrastructure, technology, community engagement, etc) rather than emphasizing only budget issues
- ▶ Provide greater support from the Board in terms of direction, providing information, pushing for results, communicating and coordinating across subgroups
- ▶ Establish leadership roles and clarify what each person is responsible for
- ▶ Provide a mechanism for sharing information across subgroups since many of the issues overlap
- ▶ Create a calendar that spans the entire year, not just focused on budget season

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Putnam/Westchester Expense Data *(source BOCES 2010-2011)*

History of Per Pupil Cost

DISTRICT	Actual									Projected 2010-11
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	
BEDFORD	17,503	18,384	18,471	20,350	21,978	23,634	25,306	25,399	25,234	26,389
BYRAM HILLS	14,875		17,815	19,510	21,958	23,280	24,628	25,583	25,087	28,506
CHAPPAQUA	16,029	16,828	16,544	19,930	21,384	22,583	23,054	24,319	24,868	26,366
SCARSDALE	17,193	18,447	19,690	21,181	22,101	23,651	25,627	25,656	26,162	28,313
Westchester / Putnum Totals (46)										
HIGH	43,858	22,877	24,413	25,510	27,668	31,436	42,948	38,503	41,479	43,111
3rd QUARTILE	17,233	18,320	19,112	20,918	21,960	23,333	25,016	25,644	26,562	27,025
MEDIAN	15,378	15,976	16,757	18,521	19,612	21,546	22,658	23,580	23,879	25,015
1st QUARTILE	14,431	15,162	16,200	17,410	18,167	20,288	21,255	21,376	21,714	23,172
LOW	11,524	11,758	12,126	13,274	14,253	17,903	16,528	17,550	17,775	17,685

Per Pupil Cost % Change

DISTRICT	Actual									Projected 2010-11	2001 - 2011	
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10		Avg % Chg	Total % Chg
BEDFORD		5.0%	0.5%	10.2%	8.0%	7.5%	7.1%	0.4%	-0.6%	4.6%	4.7%	50.8%
BYRAM HILLS				9.5%	12.5%	6.0%	5.8%	3.9%	-1.9%	13.6%	7.1%	91.6%
CHAPPAQUA		5.0%	-1.7%	20.5%	7.3%	5.6%	2.1%	5.5%	2.3%	6.0%	5.8%	64.5%
SCARSDALE		7.3%	6.7%	7.6%	4.3%	7.0%	8.4%	0.1%	2.0%	8.2%	5.7%	64.7%
Westchester / Putnum Totals (46)												
HIGH		24.6%	21.4%	20.5%	12.5%	16.5%	36.6%	11.3%	8.6%	18.4%	8.9%	96.9%
MEDIAN		5.0%	5.9%	9.8%	6.7%	6.2%	6.7%	4.0%	1.6%	4.3%	5.6%	62.6%
LOW		-31.1%	-13.2%	2.2%	-2.3%	1.0%	-5.1%	-10.3%	-6.4%	-6.5%	0.3%	13.5%

Per Pupil Cost Rank (lower rank = higher per pupil cost)

DISTRICT	Actual									Projected 2010-11
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	
BEDFORD	10	11	15	13	10	8	10	16	16	13
BYRAM HILLS	28		20	18	12	10	15	15	18	6
CHAPPAQUA	19	16	25	16	15	12	19	19	19	14
SCARSDALE	13	10	8	9	9	7	9	11	13	7
total districts	46	42	45	43	44	36	44	46	46	46

SOURCE: PUPIL COST is the TOTAL GENERAL FUND EXPENDITURES AND INTERFUND TRANSFERS ST-3 ACCOUNT AT9999.0 for the year indicated, divided by the same years' PUPIL UNITS from Fall BEDS.

Putnam/Westchester Expense Data (source BOCES 2010-2011)

District	Total General Fund Expenditure	Total Pupil Units	BOE, Superintendent, Finance, and Staff					Plant Operations					Total Supervision - Regular School					Instructional Support				
			Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank	Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank	Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank	Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank
BEDFORD	109,782,346	4,351	2,257,723	2.1%	34	519	30	7,395,028	6.7%	20	1,700	15	3,902,950	3.6%	16	897	10	815,038	0.7%	15	187	13
BYRAM HILLS	70,694,293	2,818	2,175,643	3.1%	15	772	14	5,456,618	7.7%	9	1,936	10	2,405,664	3.4%	18	854	15	508,458	0.7%	16	180	14
CHAPPAQUA	104,569,156	4,205	2,031,399	1.9%	36	483	35	9,572,234	9.2%	1	2,276	3	4,405,243	4.2%	7	1,048	5	734,358	0.7%	18	175	15
SCARSDALE	124,506,418	4,759	2,230,047	1.8%	41	469	37	9,316,126	7.5%	12	1,958	7	3,615,295	2.9%	31	760	24	1,021,637	0.8%	12	215	11
HIGH	471,547,538	24,955	8,874,699	6.6%		1,740		30,849,305	9.2%		2,624		22,280,858	5.0%		1,629		4,090,033	1.6%		442	
3RD QUARTILE	100,829,651	4,184	2,216,446	3.1%		801		6,907,449	7.5%		1,743		3,675,352	3.9%		888		597,307	0.8%		198	
MEDIAN	64,539,696	2,771	1,509,798	2.8%		671		4,041,607	6.5%		1,545		2,235,947	3.2%		768		375,898	0.6%		128	
1ST QUARTILE	40,288,341	1,616	1,264,933	2.0%		485		2,466,851	5.8%		1,357		1,268,458	2.8%		687		152,272	0.3%		74	
LOW	8,147,992	386	535,466	1.5%		317		334,324	4.1%		866		179,522	0.7%		306		0	0.0%		0	

District	Total General Fund Expenditure	Total Pupil Units	Total Teaching					Instructional Media					CoCurricular & Interscholastic Sports					Pupil Services				
			Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank	Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank	Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank	Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank
BEDFORD	109,782,346	4,351	46,080,953	42.0%	42	10,592	27	2,785,513	2.5%	29	640	28	944,670	0.9%	39	217	35	4,277,211	3.9%	16	983	12
BYRAM HILLS	70,694,293	2,818	28,973,137	41.0%	43	10,281	30	3,130,970	4.4%	3	1,111	4	1,314,975	1.9%	13	467	9	2,126,689	3.0%	38	755	31
CHAPPAQUA	104,569,156	4,205	45,637,905	43.6%	37	10,853	23	3,409,567	3.3%	9	811	12	1,351,923	1.3%	25	322	26	3,704,837	3.5%	23	881	20
SCARSDALE	124,506,418	4,759	59,731,935	48.0%	9	12,551	3	2,410,137	1.9%	41	506	34	1,081,227	0.9%	38	227	34	4,959,088	4.0%	13	1,042	7
HIGH	471,547,538	24,955	223,239,018	51.3%		21,294		5,346,526	6.6%		1,480		3,194,246	3.5%		782		15,984,747	5.4%		1,761	
3RD QUARTILE	100,829,651	4,184	43,490,617	47.3%		11,781		2,181,803	3.2%		806		1,200,874	1.9%		459		3,614,167	4.1%		979	
MEDIAN	64,539,696	2,771	28,471,546	45.6%		10,849		1,557,898	2.8%		658		936,571	1.3%		361		2,303,438	3.5%		850	
1ST QUARTILE	40,288,341	1,616	19,146,249	43.9%		9,962		1,267,115	2.2%		501		682,054	1.0%		220		1,454,654	3.1%		741	
LOW	8,147,992	386	3,867,826	38.2%		8,605		253,758	0.9%		162		26,965	0.1%		46		248,036	1.5%		466	

District	Total General Fund Expenditure	Total Pupil Units	Total Instruction					Transportation					Debt Service				
			Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank	Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank	Expense	% of Total Gen Fund	Rank	Cost per Pupil	Rank
BEDFORD	109,782,346	4,351	58,806,335	53.6%	44	13,517	26	7,188,165	6.5%	9	1,652	5	8,912,956	8.1%	14	2,049	16
BYRAM HILLS	70,694,293	2,818	38,459,893	54.4%	41	13,648	22	3,473,456	4.9%	24	1,233	19	8,060,713	11.4%	5	2,860	5
CHAPPAQUA	104,569,156	4,205	59,243,833	56.7%	28	14,089	21	6,160,062	5.9%	11	1,465	11	5,421,148	5.2%	33	1,289	32
SCARSDALE	124,506,418	4,759	72,819,319	58.5%	13	15,301	8	3,333,457	2.7%	40	700	37	10,135,194	8.1%	13	2,130	14
HIGH	471,547,538	24,955	272,821,183	62.6%		23,719		35,323,161	9.6%		3,115		38,578,741	25.7%		5,602	
3RD QUARTILE	100,829,651	4,184	55,896,610	58.5%		14,723		5,224,847	5.8%		1,461		6,196,479	8.4%		2,150	
MEDIAN	64,539,696	2,771	36,906,946	57.1%		13,637		2,662,252	5.0%		1,170		3,793,826	6.6%		1,579	
1ST QUARTILE	40,288,341	1,616	24,331,755	55.9%		12,442		1,335,987	3.4%		805		2,669,467	5.1%		1,100	
LOW	8,147,992	386	4,586,518	52.3%		10,708		529,015	1.3%		272		0	0.0%		0	



Putnam/Westchester Enrollment Data *(source BOCES 2010-2011)*

Student Enrollment History

DISTRICT	Actual									Projected
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
BEDFORD	3,998	4,086	4,261	4,337	4,309	4,370	4,351	4,339	4,351	4,414
BYRAM HILLS	2,564		2,732	2,818	2,834	2,827	2,844	2,843	2,818	2,738
CHAPPAQUA	3,831	3,932	4,467	4,195	4,264	4,242	4,279	4,282	4,205	4,149
SCARSDALE	4,408	4,542	4,603	4,629	4,725	4,725	4,725	4,758	4,759	4,759
HIGH	25,900	26,337	10,599	10,575	25,205	10,314	10,413	24,308	24,955	24,703
3rd QUARTILE	3,962	3,989	4,138	3,852	4,176	4,101	3,973	4,216	4,184	4,208
MEDIAN	2,480	2,383	2,564	2,508	2,777	2,776	2,705	2,762	2,771	2,702
1st QUARTILE	1,480	1,537	1,641	1,596	1,721	1,726	1,655	1,626	1,616	1,638
LOW	272	417	390	384	393	363	377	377	386	362

Student Enrollment % Change

DISTRICT	Actual									Projected	2001 - 2011	
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	Avg % Chg	Total % Chg
BEDFORD		2.2%	4.3%	1.8%	-0.6%	1.4%	-0.4%	-0.3%	0.3%	1.5%	1.1%	10.4%
BYRAM HILLS				3.1%	0.6%	-0.2%	0.6%	0.0%	-0.9%	-2.8%	0.0%	6.8%
CHAPPAQUA		2.6%	13.6%	-6.1%	1.6%	-0.5%	0.9%	0.1%	-1.8%	-1.3%	1.0%	8.3%
SCARSDALE		3.0%	1.3%	0.6%	2.1%	0.0%	0.0%	0.7%	0.0%	0.0%	0.9%	8.0%
Westchester / Putnum Totals (46)												
HIGH		79.6%	21.4%	6.5%	6.7%	6.7%	6.5%	14.4%	4.2%	3.6%	9.4%	79.6%
MEDIAN		2.5%	1.6%	0.9%	1.1%	0.2%	0.2%	0.0%	0.0%	-0.1%	1.1%	9.7%
LOW		-12.1%	-6.5%	-6.1%	-2.9%	-7.6%	-23.3%	-3.4%	-5.2%	-6.2%	-2.5%	-14.1%

Westchester County Tax Assessment Data

Town / City	Total Payers	Payers as a % of Total			% of Taxable Assessed Value (Muni)		
		Residential	Commercial & Industrial	Other	Residential	Commercial & Industrial	Other
Scarsdale	5,941	89.9%	1.8%	8.3%	93.8%	3.0%	3.2%
PoundRidge	2,467	78.0%	1.5%	20.5%	92.3%	1.6%	6.1%
New Castle	6,700	84.3%	2.2%	13.6%	90.8%	3.5%	5.7%
Somers	9,165	85.5%	1.1%	13.5%	82.5%	9.8%	7.7%
North Salem	2,484	72.8%	2.5%	24.7%	82.2%	2.9%	15.0%
Mamaroneck	8,728	74.5%	17.6%	7.9%	80.4%	14.5%	5.1%
Rye	4,894	79.2%	11.8%	8.9%	80.0%	12.3%	7.8%
Bedford	6,290	81.1%	4.6%	14.3%	78.5%	7.3%	14.2%
Harrison	6,964	82.0%	6.3%	11.7%	78.1%	14.8%	7.1%
Yorktown	14,358	68.6%	17.3%	14.1%	77.0%	16.7%	6.3%
North Castle	4,781	79.9%	4.7%	15.4%	76.1%	12.4%	11.6%
Cortlandt	15,388	74.6%	8.7%	16.7%	74.8%	12.8%	12.4%
New Rochelle	16,096	75.9%	14.2%	9.9%	70.2%	22.6%	7.1%
Mt Pleasant	13,930	77.6%	6.5%	15.9%	70.1%	14.3%	15.6%
Eastchester	9,295	71.0%	17.0%	12.0%	69.4%	24.1%	6.5%
Ossining	10,185	66.8%	22.8%	10.4%	66.8%	26.1%	7.1%
Greenburgh	28,278	66.5%	20.6%	12.9%	61.0%	31.0%	8.0%
Yonkers	36,351	67.9%	17.7%	14.4%	58.6%	31.6%	9.9%
Mt Vernon	11,285	74.7%	15.3%	10.0%	55.4%	36.2%	8.3%
Mt Kisco	2,796	62.5%	27.0%	10.6%	44.2%	46.6%	9.3%
White Plains	14,047	59.7%	32.0%	8.3%	42.9%	50.3%	6.8%
Lewisboro	5,806	80.4%	1.0%	18.6%	2.9%	0.1%	97.0%

Source - NYS Office of Real Property web site