

BUDGET 2021-22 Q & A

- 1. Is the District budgeting for next year to be another covid year or a normal one? How would they look different from each other?**

The proposed draft budget includes an \$800,000 allocation that supports any ongoing expenses associated with Covid-19 and a non-recurring summer enrichment program for our elementary students. This allocation is funded by undesignated fund balance so as to not impact the tax levy. as it is uncertain how much, if any, additional instructional or health and safety measures will be required into the next school year.

- 2. With last year's school closure there were substantial savings - expenditures were lower by over \$5M, and the unassigned fund balance at year-end was over 4%. Much of it was transferred out to cover COVID-related and other expenses going into this year's restart, resulting in the unassigned fund balance going to about 2.7%. How do you plan to allocate the rest of the savings and where do you see the reserves and fund balances going to in next year's budget?**

Surplus from last year was allocated into the District's reserves at year end June 30, 2020 which included bolstering undesignated/unassigned fund balance which was later transferred out to cover 2020-21 Covid-19 related expenses. Projected fund balance (including allocations) for year end 2021 based on projected year end expenditures and revenues was initially shared at the December 21st and will continue to be updated at each Budget Session.

- 3. How do you expect state aid and other revenue from taxes and interest to our schools to be affected given the economy?**

In planning for the 2020-21 budget, the District conservatively budgeted revenue sources that would be impacted by a downturn in the economy and the fundamental alteration in the timing of tax payments and a decrease in interest rates. At this point in time there hasn't been a definitive plan by the State to reduce state aid payments. However, funding sources for current and future aid payments seem to be reliant on yet to be specified Federal funding. Having already realized a 20% reduction in State Aid in our 2020-21 Budget Plan (which will continue into our 2021-22 Budget Plan) the District has hedged this part of our planned revenues stream. Current estimates show that we will be approximately \$220,000 under our interest earning budget due to the aforementioned factors. At this time, the 2021-22 Budget Draft assumes identical budgeted interest earnings compared to the 2020-21 fiscal year.

4. At the end of 2019-20, revenues came in lower by about \$800K, what would you forecast for this year, and next?

Current year variable revenues are estimated to come in \$13,411 under-original budget as follows: State Aid -\$57,526, Sales Tax +279,033 and Other Revenues - \$234,918. The Other Revenues category is largely driven by the aforementioned decrease in planned interest earnings. Overall, variable revenues are expected to grow compared to actual by approximately \$750,000 due a projected increase in state building aid, projected sales tax receipts and normalized interest earnings.

Staffing/Classroom Sizes

5. Class sizes - though historical studies have predicted enrollment declines, elementary school enrollment looked to increase going into this year but then came down again as children were held back or went to private K because of COVID. Assuming these students return in-district next year do you anticipate breaking of classes and additional staff requirements at the elementary level?

Yes, we are predicting an increase in elementary class sections from a budget-to-budget standpoint. We are also including a fourth ENL teacher that was added over the summer of 2020 to support an increase in ENL needs.

6. Staffing for mental health - the February budget had included the addition of a part time administrative staff member to field calls for the SMS psychologists. That position was ultimately scrapped. Given that student mental health is such an issue, would more personnel be added to handle the mental health needs of all of the students in all of the buildings?

At this point, we are able to handle the clinical need (we are continuing to monitor this) however, the need for clerical position has become even more apparent.

7. Staffing and other funding for Special Education - last year's budget showed an over expenditure in Special Education by about \$1M, and the budget line for this year was increased as well, between the additions of an 8-2-1 class and another ICT classroom. For future budgets, what kind of staffing and services do you anticipate to adequately support our students, especially in light of these elementary students as they move up in grades?

This year's expansion in the HS and ICT will help to engage the increasing population of special education students. The Middle School has been able to absorb the expanding breath of services thus far but may need additional support and students move on from elementary in our Bridge, and eventually, our 8:1:2. These expansions should also be offset to some extent from less use of outside placements.

8. Security - in recent budgets the spending in this area has increased significantly and some items deemed non-essential were cut in this year's budget. What security-related items will be in the 2021-22 school year budget? In the past, the League has asked for some benchmarking to see if it can be known if the security measures are in fact helping make the school safer. The major project for 21-22 will be the addition of an automated/integrated lockdown system. Currently, the lockdown procedures include activating a number of non-connected systems, the new system will allow for a "push button" lockdown. This will increase the speed and reduce the complexity of going into lockdown.

The past and current measures were influenced by the security audit done by Altaris and their resulting suggestions. The last major project remaining from those suggestions (with the exception of the planned lockdown system this year) is the window film project (phase 1 is complete and included the biggest priority areas). Phase 2 of this project is being tabled until the next budget cycle. While some of these upgrades have tangible effects some are harder to evaluate due to the fact they are meant to help in an emergency situation. For example, the increase in safety monitors has allowed for much more effective tracing of those present in the buildings, and provided assurances that non-invited guests do not enter. The camera systems similarly have allowed administrators additional tools to investigate situations and allowed additional monitoring of spaces. The increased training has improved the timing and efficiency of our emergency procedures. However, the window film would not have a measurable effect until a situation requiring their use arises, that said, it is an added layer of protection should that situation happen. With regard to benchmarking, we regularly have both the fire and police departments observe and critique our drills, in addition to the regular evaluation of drills by Mike Spedliere.

9. The self-insured health insurance fund budget -- are there plans to increase this reserve given COVID?
The Health Insurance Reserve is currently projected to decrease by \$666,504 to \$4,507,811 by year end due to a draw down on the reserve to cover current year Covid related expenses.
10. Also, as the teacher's contract is up for renegotiation again this year as last year's contract was for only one year, we assume there will be some kind of placeholder in the budget to reflect that.

Correct

Facilities/Operations

11. >\$4M of budget Items were cut from last year's initial budget to the one finally adopted -- will those be introduced again?
(SHS auditorium, art studio renovations, etc.)

Although many items (Facilities or not) have been reinstated, there are others, after the unplanned time for additional consideration, that have been set aside or re-prioritized. Auditorium work specifically will commence this summer. This Phase I work was approved in the current year budget. Additional work (Phase IIa), consisting of stage lighting improvements, is proposed in the 2021-22 Budget. Other projects proposed as part of the proposed budget included LED lighting improvement at Edgewood and Fox Meadow, Bus Compound renovations, various renovations at Heathcote, installation of hard-wired carbon monoxide detectors and roofing and masonry work. Total proposed plant improvement and transfer to capital budget = \$1,015,000.

12. With regard to COVID testing in light of the recent NYS yellow-orange-red designations and requirements, do we have the capacity to test 20% of our school population?

We do. We have received ~50% consent. That said, the increase in hospital capacity has significantly lessened the possibility of being designated.

13. How would that work and will that impact the budget?

The District has estimated an amount that has been included in our current budget plan that has a direct impact on the projected draw down of the Health Insurance Reserve.

14. Legionella/lead testing and remediation were mentioned in a recent BOE meeting as a go-forward budget item. What will that look like in terms of the budget?

The 2020-21 budget for these types of items (air testing etc.) had been increased for lead testing which was required this school year. With lead testing not being done next year, the 2021-22 budget will remain virtually flat with lead testing being supplanted by legionella testing.

15. Air conditioning/HVAC - COVID-related improvements included installing MERV-13 filters where possible. Another COVID-related measure made was the running of airflow systems even when buildings are not occupied. How did these impact this year's budget?

The District's annual budget includes funding for the purchase and the routine replacement of MERV-8 filters. Although MERV-13's are slightly more expensive than MERV-8s the incremental increase is negligible. There has been an impact on energy use which has been somewhat offset by installation of new boilers in many of our buildings and cost of energy being lower than budgeted to this point in the year.

16. Are there any plans to make more significant building air quality improvements in light of COVID beyond what has already been approved in the outstanding bonds?

Not other than work that was included in the 2018 Bond which still includes work at Quaker Ridge, Heathcote, Middle School and the High School.

17. The projects outlined in the 2018 bond as reported so far have been completed on schedule and under budget, including the Greenacres renovation - congratulations and many thanks! Do you anticipate the bond projects to continue in this manner?

To this point about 80% of the project has been completed and we are approximately \$2 million under budget. Although there are two more summers worth of projects, we are confident, based on planned cost escalation factors that we will continue at or near budget.

18. Are there transportation/bussing budget changes anticipated this year in light of the hybrid schedule, and what do you plan to budget for next year?

There have been changes to the "normal" transportation operation which have both positively and negatively impacted this department's budget. The current draft budget includes funding for a normal post-covid year of transportation which is anticipated to absorb any alterations in different scheduling.

Curriculum/Technology

19. With live streaming in many classrooms now, are we anticipating its use go-forward and is there a need to possibly budget for that?

We are anticipating the use of live streaming in selected subject areas in the Middle School and the High School. We have the technology to do this now, but we are looking at other technology to enhance the student experience.

20. Technology equipment budget items - are the additional chromebooks distributed to students budgeted? Were the SmartTVs previously budgeted? What other technology-related needs do we anticipate for next year?

The additional Chromebooks were included the 2020-21 budget. There were some SmartTVs that were budgeted, and others were purchased using lease/purchase funds that were redirected from the purchase of other hardware. Because of the redistribution of lease/purchase funds, there was no increase in the budget. Next year's budget will include continued purchases of 1:1 devices to keep that initiative moving forward, as well as new hardware to replace outdated equipment (part of our four year hardware replacement cycle).

21. More of a curriculum question than a budget question but has the district spoken to the NYS Board of Regents about changes in student assessment due to less curriculum coverage due to the global pandemic... if so, what have they said or what has been discussed?

According to our regional curriculum group, there has been some conversation about flexibilities in administration (i.e. if the tests are administered, having a very open testing window), but there has been no word about shifting the focus or design to match the stops/starts of this year. The statewide RICs need to begin printing score sheets and other assorted documents by the second week of February, and - the thinking is- there is no interest from them (or the state, for that matter), in having staff go through all the work (and charge districts for the services), if the state is going to cancel everything. The assumption is we will hear something more definitive within the next two weeks or so.

END OF LWV questions from Budget Forum
