

## LWVS Questions on the 2023-24 School Budget

Last Updated 3/21/23

### GENERAL/FINANCE:

1. As of Budget Study Session #2, in order to bring the tentative proposed budget for 2023-24 under the projected tax cap, funding for some items and reserves that were originally proposed needed to be cut or reduced. What is the District's view on the tax cap? Is staying below the tax cap a priority or sustainable? [Speaking for the administration, we are constantly trying to strike a balance between the program we think is the very best possible with the ability of our taxpayers to support the budget. The state-imposed tax cap presents an annual challenge due to the requirement of a supermajority of voters who participate in the annual budget vote to pass a budget that is in excess of the allowable tax levy limit. Thus, there is an inherent risk associated with putting forward a budget that exceeds the limit. Just as there is more capital work to do than the available funding would allow, there is always more we would love to do with the program, but we take a responsible approach that prioritizes additions to our expenditures that are likely to have the biggest positive impact on students' growth and learning.](#)
2. The projected undesignated fund balance for the March 6 Budget Draft #2 is 3.67%. What is the projected undesignated fund balance after applying the additional reductions so that the budget would be below the tax cap? [The proposed budget is at 3.78%.](#)
3. The District has recommended using the ERS, TRS, and Health reserves to lower tax levy by \$1,281,233. What are the risks associated with such use? Do you view this as a one time use of reserves or as a regular practice moving forward? [The reserves that are being utilized were created to help level or normalize year-to-year expenditures from year to year. The planned use of \\$1MM from the Health Insurance reserve brings the proposed budget in line with historical norms. If claims experience continues, however, at the same pace as the current year, the District—with guidance from its consultants and internal committee—will have to consider replenishments to the reserve or other budgetary supplementation. The ERS and TRS expenditures are variable based on the contribution rates set by the State pension systems. Although the reserves are well funded, a planned annual drawdown should be avoided in future budgets if possible.](#)
4. When do you expect the updated cost-per-pupil data to become available? [This is released by the State as part of the fiscal transparency report. It is forthcoming, but the timeline is unknown.](#)

5. What is the dollar amount of tax increase for the average Scarsdale homeowner as related to the proposed budget for 2023-24, using an average property value of \$1.5M?  
The most recent average property value for the Town of Scarsdale is \$1.589MM. The Proposed Budget results in a year-over-year increase of \$357.48 for the average property value.
  
6. At Budget Study Session #1, it was noted that copier and computer lease payments had been improperly deducted from the tax cap calculation in past years. Please explain: why the District believed these lease payments could be deducted from the tax cap calculation for prior budgets; how long the District had been deducting these lease payments; how the District discovered the improper deductions; and the ramifications, financial, legal, or otherwise, of the improper deductions. In addition, are municipal lease payments deducted from the tax cap calculation for the 2023-24 budget, and have those payments been deducted in the past? The tax cap was put into place for the 2012-13 school year. Guidance was provided to all District and Municipalities as to the variable used in the calculation of the Tax Levy Limit. Leases were included in the calculation as an exclusion. In addition, state guidance also instructed what account codes were to be used in the calculation. As such, the administration at that time included the leases in the calculation. With a review of these calculations in the current year it came to the District's attention that the lease exclusion should only be for Capital Leases which the computer and copier leases are not. During this same review, we were able to identify the lease with the village and related capital expenditures in support of that facility as expenditures that do qualify under the state guidelines.

#### **PROCESS AND COMMUNITY ENGAGEMENT:**

7. Compared to recent past years, how would you describe the level and nature of the input you have received from the community this year regarding the budget? How many emails have the Board received about the budget from distinct members of the community and what was the general tenor of the emails? Engagement has been relatively low, with few emails coming in that are from individuals or entities other than the traditional ones that comment on the process and outcome.
  
8. The budget session schedule was similar this year to previous years. Are there any major changes being considered to the process for future budgets, besides having two weeks between the last budget study session and the Budget Forum? The idea of public comment during budget sessions was raised at the last budget session. Does the District plan to pursue this? We are discussing moving the November budget forum to the evening to accommodate more participation. We added a meeting with the PTC to review the proposed budget, which took place last week (much like the LWVS meeting that will

take place on March 22). We added public comment to last night's budget study session, and anticipate doing so moving forward.

## PERSONNEL:

9. The reductions proposed in February include eliminating the recommended 3 undesignated placements. The noted risk is that the cost of mandated placements could exceed the budgeted amounts. What is the likelihood of such risk materializing? Are there any other risks associated with eliminating the undesignated placements? Has the District considered keeping one or two placements instead of eliminating all three? It seems this may be conflating two separate and unrelated things. We did reduce a part of the special education budget devoted to tuition payments for outplaced students. These costs fluctuate annually, and this reduction is our best estimate based on our current enrollments and projected placements. There was never a mention of 3 placements, so we are not sure where that part of the question originated. There are also 3 contingency positions in the budget that we anticipate will be partially associated with our special education programs (in the District).
  
10. The CSE classification rate has been steadily rising over the past years, with a current rate of 12.67% (in addition to an SWD rate of 27.1%). The District has proposed eliminating the Tier 1 request to add a .5 FTE CPSE Chairperson along with converting the 1.0 FTE CSE Chairperson to a 1.0 FTE Administrative Position. The District noted in the January BOE staffing presentation that current caseloads are challenging to handle and that an increase in student mental health needs requires more intensive intervention. In connection with the conversion, the District further noted the current reduced efficiency of decision-making, and the bottleneck for supervision, especially with regard to the CSE process and feedback.

Given the trend of increasing student health needs, what if any costs are associated with the deferral of the CPSE staffing reorganization, especially in terms of potentially higher costs associated with delayed or reduced services for students? The reorganization is focused on the need for program management rather than the CSE process. There would not be an impact on services provided to students but the deferral will slow our program improvement work. That program improvement really focuses on Professional Development, curriculum review, and program expansion. How will this delay impact the CSE students and those with mental health needs? We have prioritized mental health services over the past two years and those services have not been adjusted.

11. According to the January BOE staffing presentation, Scarsdale strives for a Level 2 standard of cleaning, which according to ASBO has 1 cleaner responsible for 18-20K square feet of cleaning. The District added 5 cleaners to the elementary schools in last year's budget so elementary schools and SMS are closer to this standard. At present, SHS averages 43,505 sq. ft. per cleaner, far above the Level 2 standard. At the last budget session, the District proposed eliminating 1.0 FTE High School Custodian for the evening shift. The District noted that not only would the additional cleaner result in a cleaner school, it would also result in savings of \$21,850 in overtime and substitute costs. What are the costs and benefits of eliminating or deferring plans to add an additional FTE High School Custodian, including any anticipated impact on finances, cleanliness, and health of building occupants? [The Staffing Recommendations in January included the recommendation to hire an additional 1.0 FTE HS Custodian to supplement the cleaning staff at the HS. This position would cover late afternoon and early evening and also provide additional Saturday coverage. With this new position being withdrawn during the budget process cleaning and coverage will continue at current levels which are adequate but do not advance this building in this particular area. The District will continue to monitor OT in the 2023-24 school year and if current trends continue post-pandemic +2 years the 2024-25 staffing recommendation most certainly will include this request.](#)
12. The District noted last year that applicants to Scarsdale's teaching vacancies were down year-over-year, but remained robust. Did that trend continue this year? If so, what do you think accounts for the downward trend? What additional efforts has the District made to attract diverse candidates and have DEI initiatives changed the District's hiring practices in any way? [We are early in the hiring process so it is difficult to know how the candidate pool compares to previous years. We continue to participate in diversity job fairs to seek out the most qualified and diverse candidate pool.](#)
13. There are no Tier 2 staffing proposals outlined this year. What future staffing changes (increases or decreases) do you anticipate at this time, if any, for future budgets? [The positions that were withdrawn from the latest budget proposal have become de facto tier 2 staffing requests, and are likely to resurface next year. In addition, the precise, longer-term model for elementary social-emotional learning support will need to be determined.](#)

#### **SPECIAL EDUCATION:**

15. How many ICT classes are projected for the incoming kindergarten? 3

16. What budgetary effect, if any, did using two schools for the integrated co-teaching classes have? There is no specific budgetary effect. The budgetary effect of ICT fluctuates with the services needed within the classes (Speech, OT, PT, Counseling, etc.) the move to two buildings does diffuse the scheduling of those services across the resources in 2 buildings.

#### **CAPITAL PROJECTS:**

17. Please explain the rationale for funding the auditorium via a bond versus including it in the budget. This shift in our recommendation stems from our continued examination of all possibilities, and further discussion with counsel. In the end, we think it simply makes the most sense to go to the public to seek permission for this capital project, as the current scope differs significantly from what was proposed in the 2014 bond. This approach would also allow us to maximize Building Aid. Will the auditorium project be on the same timeline whether it's included in the budget or a bond? The timeline appears on [slide 37 here](#). What is the taxpayer impact of funding the auditorium via a bond versus inclusion in the annual budget? The cost differential between funding the project with a bond versus through the budget is represented by the interest costs incurred over the life of the bond. These costs are projected on [slides 38-39](#). It is important to note that theoretically these costs could be born by a larger number of taxpayers as the costs are spread out over 10 years. And over how many years will the impact be distributed? 10-15 years, depending on what the Board decides in winter 2024. If the District moves forward with funding the auditorium via a bond, and then the bond proposal does not pass, would that effectively put the auditorium project on hold? Yes, until such time that project is put forth to the voters in the future. When would be the next time that the District would have an opportunity to fund the project? The Administration and Board of Education would need to determine when the next best time would be to propose this work whether it be a future separate bond proposal, included in a future budget, or as part of a comprehensive bond proposal.
18. Please describe the process of hiring Cenergistics for the Energy Performance Contract. Did the District generate an RFP for the contract? The District has issued an RFP for a Behavioral Energy Saving Program which does not include capital improvement and therefore is unlike an Energy Performance Contract (EPC). We expect the responses by early April.
19. Besides the Cenergistics contract, does the budget include any other projects that support sustainability? Given that the District is making the final payment on a previous energy performance contract in the 2023-24 school year, what costs do you anticipate for future budgets with respect to a cooling plan and other sustainability-type projects? The budget

continues to support the composting program, and the garden program and has been expanded to include the battery recycling program (taking over from the PTAs). Discussions about cooling spaces will be folded into our work with the Behavioral Energy Savings consultant eventually selected, and will undoubtedly be part of the dialog with respect to future capital improvements.

20. Does the District have any current plans to pursue the expansion of outdoor classroom spaces? Building principals have been working with their respective PTAs to identify outdoor space improvements. The Scarsdale Schools Education Foundation has also expressed interest in supporting these improvements, and conversations are underway.

#### **FACILITIES AND OPERATIONS:**

21. The District has proposed removing Phase 2 of the window mitigation from the budget. Would you plan to include that mitigation in the following year's budget? Each year the DERT and Administrative council with advice from the District Safety Team and Altaris discuss priorities for SSEM priorities. Phase 1 of the mitigation covered the most important parts of the building's making door-ajar sensors a higher priority. Do you anticipate including Phase 3 of the window mitigation project in a future budget? Phase 3 has not been discussed as a priority The areas included in Phase 3 are truly secondary areas and hold little safety gains for the cost. What is the cost of adding additional cameras to the buildings, and where will those cameras be added? We are adding cameras each year at the rate of 10-12 cameras a year (~2000 per camera) Do you anticipate any other future one-time expenses or recurring safety and security budget items? While there is no specific systems-level project currently being considered SSEM is constantly changing with the events (door-ajar sensors became a much more pressing priority after Uvalde). Will all the door sensors be fully funded in next year's budget? We expect the allocated funds to be sufficient for priority doors that have the highest chance of being left open. Price fluctuation is making a specific number of doors hard to estimate but we anticipate there being additional funds needed in ongoing budgets.
22. Are any furniture upgrades part of this year's budget? There are minor furniture upgrades included in the buildings' budgets. Which buildings required the greatest furniture upgrades/replacements and what costs are associated with each building? The MS and HS, in particular, have been undertaking annual upgrades from within the annual budget and with great assistance from the Scarsdale Schools Education Foundation. Do you plan to include the delayed furniture upgrades in next year's budget? We would anticipate that these requests will be included in future budgets. Do you anticipate any expenses connected to furniture repairs in the coming year? Not beyond the norm.

## TECHNOLOGY:

23. Other than Wifi improvements that were slated for removal following the Budget Study Session #2 discussion, what technology improvements are included in the budget? This budget includes a \$125,000 increase to cover the new HR and Finance system replacement; \$95,000 of this increase represents non-recurring implementation costs. The remaining \$30,000 is for recurring subscription costs, which will be offset by the end of the SMARTS contract. Our timeline for replacement allows us to build the FY24 budget in the new system in Fall 2023, with a full cutover of both HR and Finance in July 2024. This budget will continue to support the elementary and Middle School 1:1 programs in grades K-8, the High School 1:1 program, the replacement of obsolete instructional technology at all levels, and planned infrastructure updates (such as indoor Wi-Fi improvements).

## CURRICULUM:

24. The District has proposed reducing the DEI consultant by ½ so that the budget comes in below the tax cap. More specifically, how will the reduction in the DEI consultant expense change the current DEI work plan over the next couple of years, both with respect to Dr. Gay's work and work in the classrooms? In addition to Dr. Gay's consulting work, what other DEI-focused efforts is the District planning to undertake next year and what is the budgetary implication of such efforts? Is DEI training for the faculty included in this budget? Is there any budget impact to implementing the DEI survey, which is being developed with Dr. Gay this year? What DEI expenses do you anticipate for future budgets? The proposed cut will reduce the amount of consultant time we will receive for the 2023-24 school year. In the current year, we allocated the equivalent of 8 days of consultant time. This would be reduced by approximately half. We expect to focus the consultant work on the survey implementation and resulting strategy development. We have also reserved his in-district staff development work for high leverage times including both Superintendent Conference Days. The remaining allocation will allow for that. A good portion of the work is about prioritizing existing budgets (textbook, curriculum development, professional development) to focus on Diversity, Equity, Inclusion, and Belonging. Some examples of that include:

- A shift in the literature and nonfiction (textbooks) adoption to include a wider range of experiences and perspectives (We see the evidence of that shift in the adoption of 40+ new core texts at the secondary level and increasingly diverse classroom and school libraries across all of our schools.)
- Choosing flexible consultant funds to support DEIB work (i.e Shelia Arnold, Andromeda Turre)

- Directing a percentage of Program Improvement funds toward curriculum adaptations to reflect a culturally responsive framework
- Partnering with the Scarsdale Teachers Institute to enrich and expand existing learning opportunities

As we look toward future budget implications, we will be using the results of the climate survey, in part, to guide any recommended increases to the existing budget.