

## **Questions for 3/4/19 LWVS School Budget Information Session:**

### **I) Goals and Objectives**

1. Identify and discuss the specific strategic and instructional priorities that are reflected in the 2019-20 budget. Please highlight any important themes or noteworthy elements of the proposed budget.

As discussed in detail in Budget Session #1, the District's administration believes the 2019-20 budget accomplishes the following:

- 1) The advancement of high-quality teaching and learning consistent with SET 2.0
  - Supports teaching and learning initiatives in the advancement of SET 2.0 including STEAM implementation
  - Ensures staffing levels consistent with current and historical philosophies and community expectations
- 2) Implements a comprehensive approach to Safety, Security, and Emergency Management
- 3) Provides cool learning spaces on high heat days
- 4) Improves and upgrades facilities

### **II) Budget Development Process (for the Board)**

1. Prior to the community budget forum, what are the means by which the Board gathers community input into significant budgetary items and complex issues such as Security?

The collection of community input on all issues is multi-faceted and is ongoing throughout the year. Community members are regularly encouraged to share values and priorities for the budget, and thoughts on complex issues such as Security, at the podium during public comment and via emails to the Board. In addition, community members share their input face-to-face with Board members at their convenience, and these points are then shared with the full Board and Administration via email. Board members attend and occasionally speak at meetings and forums held by many community partners, especially those with Scarsdale Public School topics on the agenda, in order to encourage input, to hear and collect information on complex issues, community values and priorities, and to provide updates on the months-long, formal budget process. Community feedback on the District's annual presentations of curriculum, facilities and long-term capital projects, athletics, technology, wellness, sustainability, and special education reports helps confirm the continuity of Scarsdales values and priorities.

2. Please articulate the process by which the Board communicates a directive or affirmation to the Administration regarding added or subtracted budgetary items, for example, auditorium seating in the high school or the number of contingency teaching positions as discussed in Budget Study Sessions I and II.

All Board communication with the Administration occurs at the Board table during public Board meetings. The Board's formal directive or affirmation of the budget occurs in April, but questions and comments guide the crafting of the budget throughout the process.

At any time, a Board member may comment on particular budgetary components. They are presented to the Board in operational areas during Budget Study Sessions and that is the preferred time for related questions and discussion. Administration will consider the points and

may or may not choose to make adjustments according to those considerations, depending upon District leadership's understanding of operational and management concerns. The reasonings behind any budgetary changes are shared with the Board. Most often, internal happenings lead Administration to make changes to the budget. For example, staffing changes at the High School prompted school and District leadership to recommend the hold on auditorium seating replacement.

3. What is the Board's advocacy position on the soon to expire Tax Levy Limit Law ("tax cap") and what measures is the Board taking to ensure that any new legislation will not adversely affect the quality of public education in Scarsdale?

The Board does not have an advocacy position on the Tax Levy Limit Law ("tax cap"). The last position paper on this topic was produced by the Board in January, 2011 and it has not been revisited. The Board may, at any point, choose to discuss and perhaps release a statement on any new legislation at it arises.

### **III) Community Financial Health and District Fiscal Health**

1. Please discuss the specific criteria and data considered to assess the community's financial health and the District's fiscal health.

- a) Explain how the proposed budget addresses these analyses.
- b) How did the aforementioned assessments affect budget choices?

The District's budget is developed based on the continued support of existing educational programs and the funding of new initiatives which arise organically in any given year. These new initiatives are thoroughly vetted through the budget development process to assure that they are consistent with SET 2.0 and the District's transition plan. Although not technically a zero based budget, the budget is also not an incremental one. All department and building budgets are thoroughly deliberated during the budget process and monitored for historical spending trends.

Overall financial health is largely the result of sound budgeting practices including the allowance for budget variances in line items that can be unpredictable, the attention to historical spending and revenue patterns, the maintenance of appropriate reserves in relation to potential otherwise unfunded liabilities, and the avoidance of expending one time revenues to fund recurring expenses. Dollars allocated to Adjusted unrestricted Fund Balance allowance of up to 4% of the next year's budget result from funds that are not allocated to reserves. The projected undesignated Fund Balance at FYE 2019 is 3.66% representing a difference of approximately \$700 thousand less than 4.00%.

In addition to alignment with the above budgeting practices, District Administration is guided by feedback from the Board of Education and the community during the budget development process as well as known soft parameters such as the tax cap levy limit.

The final budget recommendation is representative of all the above factors.

2. According to Westchester Putnam School Boards Association (WPSBA) data [see *attached*], in the current fiscal year, the majority of Westchester-Putnam school districts maintained 4% of their total budget in undesignated reserves and Scarsdale was an outlier in maintaining only 3.57%, a percentage amount that falls within the lowest quartile of all Westchester-Putnam school districts' undesignated reserves. The proposed funding for 2019-20 will increase the percentage of total budget in unrestricted reserves to 3.7%.<sup>1</sup>

Please see above response as it relates to District Financial Health.

- a) Please explain the strategic rationale for remaining in the lower quartile of West-Put schools in terms of undesignated reserves as percentage of total budget, especially considering potential financial risk from unanticipated costs.

3. What is the **dollar amount of tax increase** for the average Scarsdale homeowner as related to the proposed budget for 2019-20, using an average property value of \$1.5 million?

The School Taxes for 2019-20 for the Average Assessed Home (we use \$1,595,700 as the average) will increase to \$25,446 from \$25,039 or a \$407 increase, representing a percentage increase of 1.63 percent.

#### **IV) Budget Fund Balance and Surplus**

1. What is the projected 2018-19 surplus at this time?

The projected surplus for FYE is \$2,577,172 which can be found on page 61 in the budget book or in the most recent budget presentation. Does the use of surplus to reduce the tax levy impact tax calculations for the following year? Please explain the budget implications. Yes it does if 1) they are used for recurring expenses and 2) a surplus of the same amount is not achieved the following year and used to offset the tax levy in a like amount. If this is not accomplished then expenditures must be reduced or other revenues increased (including tax levy) or utilization of reserves or a combination of all three in order to achieve status quo.

#### **V) Security**

1. At the January 14 meeting, both Principal Bonamo and Eric Rauschenbach noted an uptick in social/ emotional needs among students. In light of the discussion regarding student social/ emotional well-being, please **specify** the ways in which the implementation of increased security staffing, enhanced protocol and procedures has taken into account student and school community social/ emotional well-being.

- a) What does the current research say about how lockdown drills and enhanced security procedures affect social/ emotional well-being?

We are unaware of any studies that would directly correlate to the Scarsdale student and community experience. Most studies that look at the presence of highly visible security features (police, metal detectors, extensive cameras etc.) are focused on inner-city and high crime

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<sup>1</sup> Feb 11, 2019 Budget Book, p. 60 indicates that projected Undesignated Fund Balance will increase from 3.5% as of June 30, 2018 to approximately 3.66% as of June 30, 2019.

schools. It is important to note that deliberation surrounding all improvements that the District is considering, from any one of the three prongs as discussed in Budget Session #1, take into account any impacts on the social-emotional well being of our students. The National Association of School Psychologists has published a paper called [Rethinking School Safety: Communities and Schools Working Together](#), which is indicative of the District's thinking around the balance required in the implementation of School Safety and Security.

## **VI) Student Well-Being/ Guidance Counselors**

1. Nine (9) Guidance Counselors (Deans) are budgeted for the High School in 2019-20, even though high school student enrollment has increased in recent years. We note that the number of students per counselor/ dean has increased over time.

*2007-08 budget: 9 counselors/ deans for 1,455 students = 161-2 students per dean*

*2019-20 budget: 9 counselors/ deans for a projected 1,539 students = 171 students per dean.*

- a) As part of the discussion regarding social/ emotional health, stress, student safety, and the importance of trusted adult relationships, has the District reviewed the potential impact of the increase in the number of students per dean at the high school? While the SHS ratio is on the higher end of comparable Districts (range ~1:115 - ~1:200), it is far lower than many other school districts in Westchester. When discussing the ratio of guidance counselors to students, the conversation must include what other mental health professionals are in the building. SHS has 2.2 psychologists serving the general population, 1 psychologist for the Scarsdale Support Program, and 2 Certified Social Workers provided through the Youth Services Project. The ratio for students to mental health professionals in the building with the addition of these resources is 1:117 (this does not take into account the Scarsdale Support Psychologist as she has a restricted caseload within the program). Currently, the District feels we have an appropriate ratio to address needs. However, we have seen an increase, generally, in social/emotional needs and we will be assessing our needs regularly.

## **VII) Staffing**

1. At the January 14 Board meeting, the Demographer demonstrated that larger cohorts are moving through SMS and SHS.

- a) Does the Board believe that protecting favorable class sizes at both the elementary schools and high school is important to the community? If so, how does this awareness inform budget affirmations and decisions? The Board supports the District's current practices that protect favorable class size at the elementary schools, maintain the house structure at SMS, and support student driven course offerings at SHS. These practices are embedded assumptions in the Administration's budgetary preparations and determinations. Awareness of this commitment guides the Board's review and discussions of staffing decisions. Contingency positions are most often included in the budget in order to maintain these practices should enrollment components change.

2. As more students are kept in-district, we have seen a consistent increase in the Special Education budget line as well as a shift from one Co-Taught Inclusion class per kindergarten year to two CTI classes per year.

- a) How does the District ensure that the needs of all students are being met in Co-Taught Inclusion classes and how is this practice evaluated?

All students, general and special education, participate in the regular district assessments to track progress. The special education students (both in ICT and LRC) also have their progress monitored according to the goals set out in their IEP. Each classified student also has an annual review that is specifically meant to determine whether adequate progress is being made and if their program is appropriate. Special education administration regularly meets with the teachers and administrators in the buildings to assure the programs are adequately resourced and functioning appropriately. Additionally, every ICT class has a program of professional development throughout the year.

3. At the February 11 Board meeting, it was noted by Drew Patrick and Eric Rauschenbach that more aides are being used to fulfill Special Education needs.

- a) Are any student services adversely affected by the shift in aides?

The shift in aides was not a service shift; it was, a shift in our accounting of hours. The new system of tracking aide time allows for more accurate reporting of when aides are working under the Committee on Special Education versus general education functions. There was no actual service change related to this reallocation. There was a small increase in the number of aide hours needed to fulfill the CSE/504 mandates unrelated to the budgeting shift.

### **VIII) Investments and Enhancement**

1. The 2019-20 draft budget presents a budget-to-budget **decrease** of .21% in plant improvements and capital projects. The draft budget also elucidates that there was a transfer to capital of \$1,085,000 to cover the expense of previously unanticipated projects for 2018-19.<sup>2</sup> The referenced \$1,085,000 is the amount budgeted as a transfer to Capital recommended for inclusion in the 2019-20 budget. This can be found on page 30 of the budget book or in Budget Session #2.

- a) Are there any budgetary investments that would have a positive educational and experiential impact on our schools that were explored but were **not included** in this budget? There are a number of different projects still under investigation, but which are not ready to be included as part of the 2019-20 budget recommendation.

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<sup>2</sup> Includes two elevator upgrades, an HVAC upgrade in the new SMS orchestra room, air conditioning in Quaker Ridge and Fox Meadow libraries and funds for a feasibility study for Butler Field lights.

- b) If items were excluded, what is the plan to include these items in future budgets? **As projects have been fully investigated and deliberated they will be considered for inclusion in future budgets.**
- c) Please discuss the current plan for Cooling/ Air Conditioning, including what is addressed and what is not addressed in the proposed budget. **Please refer to Budget Session #1 where the Multi-Phased approach to air cooling solutions is discussed.**
- d) What is the status of potential kitchen projects at Fox Meadow and Edgewood? **Initial plans for these projects and others were discussed during the 2018 Bond Development. These plans were eventually put aside. The architects are now exploring other opportunities to thoughtfully provide kitchen services to these buildings. These plans are in the early stages of development.**
- e) Would the Con Ed gas moratorium affect or delay new construction projects, including possible kitchen projects? **No, Con Ed has been alerted to these projects and the District has been assured that there will be no impact.**

2. The League notes that the Program Improvement budget is relatively **flat**: \$6,580,705 allotted in 2018-19 budget and now \$6,581,847 estimated in the current draft 2019-20 budget.

- a) Does the 2019-20 budget support any specific program and/ or curricular initiative beyond that of last year's budget? If so, please explain the nature of those initiatives. **This budget reflects an increase in the area of sustainability to increase support for gardens across the District. We are building internal capacity in our area of interdependence/global competencies and are, therefore, releasing an outside consultant. This trade-off has contributed to a relatively flat budget.**
- b) If this budget does not include any additional or enhanced curricular initiatives, then discuss the rationale behind this decision as well as the district strategy for keeping Scarsdale Schools on the forefront of public education. **Rather than layer on additional curricular initiatives at this time, we are focusing on supporting and nurturing current and important work in the area of innovation, shifts in "next generation standards," personalized learning, literacy, global competencies, critical thinking, research, and problem-solving.**

## **IX) Transportation**

1. The League notes that the average age of the District's large and mini bus fleet exceeds the recommended 7 years by over 3 years, and that many buses still in service are over 10 years old.<sup>3</sup>

- a) Does the replacement of buses with those having the new three-point harness system affect the number of students who can utilize the bus service to schools? For example, some elementary children sit three-across in one seat, and it is our understanding that the three-point harness allows two children to sit in one seat. **No - student capacity will remain unchanged.**

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<sup>3</sup> District fleet age and general plan discussed in February 11, 2019 Budget Book, p. 50.

## **X) BOCES**

1. What services do we receive through BOCES? See attached

- a) Are we using services that we did not use in the past? Yes, when it makes sense to do so. However it should be noted that the majority of services provided by BOCES are related to providing special education programming for students that cannot be provided effectively otherwise.
- b) Are BOCES services the same quality of service to which our community is accustomed? The District would only engage in a BOCES service if it met our standard of service and if it made sense financially. In many cases, we might be engaged with a contractor which also has a relationship with BOCES. By changing our relationship with the contractor from a direct service to a BOCES provided service, we receive the same quality at a lower cost.
- c) Will proposals by Governor Cuomo affect the services that we are able to purchase and receive? The Governor's proposals may not change the provided services but could change the aid received on those services. Since there is an administrative fee attached to BOCES services the District would need to recalculate the true cost of the provided service and decide if the relationship continued to make financial sense as provided or just continue with a direct relationship with the vendor.
- d) What is the District doing to help preserve access to these services? Through the local and State Business Official Associations and elected state representatives, the District's interest in a continuation of state aid for cooperatively provided services (BOCES) and other expense driven aids is communicated to the broader membership of state government.

## **XI) Outside Consultants**

1. In general, is the District relying more on outside services and consultants than in past years? With an increased focus in areas such as Indoor Air Quality and Security there has been a greater need to call on the expertise of professional consultants to assist the District which has driven up the the budget and expenditures in this category of expense. We have also increased the use of technology consultants to assist with our ever-expanding networks.

- a) What is the total cost for outside consultants in the current (2018-19) and the proposed (2019-20) budget? Estimated at \$781,694 for 2018-19 and \$815,595 for 2019-20
- b) What percentage of the total budget do these figures represent? 0.50% and 0.51% respectively.